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HEADS of Mr. DUNDAS's SPEECH,

ON THE

FINANCES

OF THE

EAST-INDIA COMPANY,

12th MARCH 1799. for 1798

THE Accounts now before the Committee, exhibit the ſituation of the Finances of the Eaſt-India Company, to the 30th April 1797, abroad, and to 1ſt March 1798, at home; alſo eſtimates of the proſpects entertained, in both inſtances, for the ſucceeding year. In ſtrict compliance with the preſcriptions of the act of the 33d, theſe accounts ſhould have been laid before the Houſe, during the laſt ſeſſion. The cauſe of the omiſſion was explained, at the time, to have ariſen from a diſappointment in the receipt of the moſt material documents from India: as thoſe documents have ſince been received, it has been thought proper to move for the accounts of the years above-mentioned, in order to preſerve the regular and connected chain of information, on the ſubject of Indian Finance, which it has been uſual to bring annually to the view of Parliament. The next period of account muſt ſhortly come under review, when both years might be taken into conſideration at once; whereby much time would be ſaved to the Committee: but when the extenſive and complicated nature of the ſubject is attended to, as well as the abſolute neceſſity of every exactneſs practicable in a concern of ſo great importance, I truſt it will be admitted, that the mode now adopted is moſt correct, as it may not only prevent the poſſibility of confuſion, but may likewiſe prove of eſſential ſervice, in any future examination of the ſtate of the affairs of the Company.

As the nature of theſe accounts muſt, in courſe, have become familiar, it would be a waſte of time, to enter into a detailed deſcription of them in this place; I ſhall, therefore, immediately requeſt the attention of the Committee to the ſeveral obſervations which have occurred, during a very cloſe inveſtigation of the many items of reſource and expenditure, both actual and eſtimated, alſo of the debts and aſſets: and to the end that the moſt clear and diſtinct information may be afforded, I ſhall digeſt and arrange the ſubject in the ſame manner as on

 former

former occaſions, ſtating, under the ſeveral Preſidencies reſpectively,—averages of the three paſt years, compared with the average laſt drawn; compariſon of the actual accounts with the eſtimates;—eſtimates for the next year:—and after explaining the cauſes of variations, I ſhall combine the whole, in order to give a general view of the reſource and expenditure in India, both on actual account and on eſtimate, adding thoſe articles which are not uſually included in the ſtatements of revenues and charges. By this method will be aſcertained, the net ſurplus of the Indian revenue, which with the produce of the ſales of imports, &c. forms the fund deemed applicable to the purchaſe of inveſtments. The advances actually made for commercial purpoſes, and the amount of cargoes ſent to Europe will then be ſhewn. In the next place, the debts and aſſets in India, compared with the preceding year.

The home accounts will then be brought under remark, and the Committee will, in like manner with the foreign, be furniſhed with explanations of the differences between the eſtimated and the actual, and of the variations in the debts and aſſets. And laſtly, I ſhall draw a general compariſon of the debts and aſſets, both at home and abroad, in order to arrive at a concluſion, as accurate as poſſible, as to the ſtate of affairs, contraſted with the laſt year.

Having fulfilled all theſe intentions, I ſhall only have occaſion to treſpaſs a little further on the time of the Committee, by requeſting their attention to a few obſervaions, applying to the Company's affairs generally, both with regard to the Indian poſſeſſions, and to the ſtate of the commerce.

BENGAL.

The firſt object for conſideration, being the revenues and charges of the ſeveral Preſidencies, reſpectively, I ſhall commence with thoſe of Bengal, as contained in the accounts, No. 1, 2, and 3*.

	Current Rupees at 2s.	Pounds Sterling.
The ſtatement, No. 1†, exhibits a view of the Revenues for the three years 1794-5, 1795-6, and 1796-7, the average whereof is - - - - - - - -	5,77,86,772	5,778,677
and appears to be leſs than the average drawn from the accounts one year back - - - - - - - - -	5,60,134	56,013

The cauſe of this defalcation is chiefly to be attributed to the declenſion of the Opium Trade, which

* Appendix, No. 1, 2, 3. | † Appendix, No. 1.

which was explained to the Houſe on a former occaſion.

It has not been cuſtomary to ſtate the average of Charges, on account of fluctuations from incidents ariſing only from particular events, in ſome of the years. The propriety of the objection is peculiarly applicable to the preſent periods, on account of the war. I therefore proceed to the compariſon of the Eſtimated and Actual Accounts of the year 1796-7, as contained in the ſtatement, No. 3*.

	Current Rupees at 2s.	Pounds Stirlings.
The Revenues were eſtimated to amount to -	5,71,05,113	5,710,511
their actual Amount was - - - - - - - - - -	5,70,39,060	5,703,906
being leſs than eſtimated - - - - - - - - -	66,053	6,605

A difference ſo trivial, would hardly appear to require any remark. The circumſtance, however, of a diſappointment in the proſpects entertained of the reſources of Bengal, where the eſtimates, for ſo many years, have been uniformly exceeded, demands particular attention; and the more, as on a view of the account referred to, it is found, that notwithſtanding the ſmall amount of the deficiency on the balance, there are ſeveral conſiderable fluctuations, ſome of the items having exceeded, and others having fallen ſhort of the expectations: but I ſhall only notice the differences in the greater branches of Revenues.

The Actual Receipt has exceeded the Eſtimate, under the heads of Benares Revenue, Police Taxes, Judicial Fees, Fines, &c. and the Sales of Salt and Opium.

The exceſs at Benares amounts to CR' 1,34,031, or £.13,403. It ariſes partly on the Cuſtoms; but the principal ſurplus is in the Land Revenue of the current year. The exceſs, in the firſt inſtance, is a favorable event; in the latter, a proof of the proſperity of the diſtrict: for although the balance of the

* Appendix, No. 3.

	Current Rupees at 2s.	Pounds Sterling.

the year preceding, left due from a caſual circumſtance, was conſiderable, the whole has been diſcharged, and the expectation of the preſent year more than realized.

The Police Taxes, Judicial Fines, &c. were CR^{s} 1,37,781, or £13,778, more than eſtimated. The productiveneſs of this reſource in the year 1795-6, beyond the Eſtimate, was explained to have ariſen, principally, from fees on ſuits in the Dewanny Courts. The great arrear of cauſes was the occaſion of ſo large a receipt, which was not to be expected in future. The eſtimate, for the preſent year, was properly taken conſiderably below that produce, partly from the knowledge that many cauſes have been diſpoſed of, and partly from the ſuppoſition, that the intention of Government, in the inſtitution of thoſe fees, would be accompliſhed, by checking the diſpoſition to litigation, too prevalent among the Natives. The Police Aſſeſſments were more than eſtimated CR^{s} 90,948, or £9,095, and exceeded likewiſe, the Actual Receipts of laſt year, CR^{s} 99,501, or £9,950. They have ſince been aboliſhed, as will be explained hereafter.

The Sales of Salt have exceeded the Eſtimate CR^{s} 8,86,038, or £88,603. The expectation of an exceſs was noticed when the Finances of the Eaſt-India Company were laſt under review. I have great ſatisfaction in remarking, that this valuable branch of Revenue has, for ſome years, exceeded the Eſtimates; as it not only evinces the caution obſerved in forming the Eſtimates, but from having been brought to its preſent amount, under a wiſe and judicious ſyſtem of management, in which the rights and comforts of the manufacturers have had due conſideration, there is every proſpect of the permanency of the reſource. The preſent exceſs is owing to a larger ſale at an increaſe of price.

The proſpect of the receipts from the Sales of Opium being more than eſtimated, was likewiſe ſtated on the laſt occaſion. The exceſs amounted to CR^{s} 4,65,504, or £46,550, which is conſiderably more than was expected. I have great pleaſure in being

enabled

	Current Rupees, at 2s.	Pounds Sterling.

enabled to ſtate, that there is every reaſon to look for the reſtoration of this article, as the cauſes of the declenſion of the trade are wearing away; and in the countries where it is principally in demand, the advices ſtate, the price is rapidly riſing.

The deficiency of Expected Receipts is under the heads of Oude Subſidy, Land Revenues, and Cuſtoms.

The diſappointment in the Receipt from Oude amounted to CR' 7,84,253, or £. 78,425. This is not explained in the advices, but is ſuppoſed to have ariſen from the diſordered ſituation of the finances at Lucnow, during the latter period of the life of the late Vizier. The changes ſince his death, in September 1797, and the proſpect of an additional ſubſidy, will, at the proper period, be brought to the notice of the Committee.

The proſpect of a defalcation in the Revenue from the Lands, was ſtated in my obſervations on the examination of the Eſtimate. I am concerned to find, it has amounted to ſo large a ſum as CR' 8,55,961, or £85,596: the deficiency has ariſen chiefly on the Jumma of the preſent year. In ſo immenſe a collection, it cannot be expected that all the Rents will be paid at the exact cloſe of the year. The balances left due in the preſent year, are greater than in the laſt: the advices ſtate the proſpect of their realization with but little exception.

The deficiency in the Cuſtoms is apparently ſmall, only CR' 49,340, or £4,934. It is proper to ſtate, that the Eſtimate could not provide for an additional duty laid on exports and imports by ſea, to defray the expence of an armament for the protection of the trade, ſubſequent to its formation. The collection, on this account, amounted to CR' 84,668, or £8,466, the actual difference from the ſum eſtimated muſt therefore be taken at CR' 1,34,008, or £13,400. As the Cuſtoms depend entirely on the quantum of the trade, their produce muſt be always ſubject to fluctuation. On the preſent occaſion, the war and other circumſtances, have been the cauſe of fewer ſhips being

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	Current Rupees, at 2s.	Pounds Sterling.
diſpatched. With the exception of the year 1795-6, the actual produce has nevertheleſs been, even on the reduced rate, more than in any year ſince the Government Cuſtoms were aboliſhed.		
It is ſtill ſatisfactory to obſerve, that notwithſtanding theſe diſappointments, the Receipts in the preſent year have exceeded thoſe of the laſt, in about a lac of rupees.		
The Charges of the year 1796-7, were eſtimated to amount to - - - - - - - - - - - - - -	3,73,38,599	3,733,860
They actually amounted to (by No. 3*.) - - -	3,86,29,420	3,862,942
being an exceſs above the Eſtimate of - - - -	12,90,822	129,082
So large an exceſs calls for explanation, as it may be ſuppoſed to be an impeachment of the caution ſo frequently noticed and commended in the formation of the Bengal Eſtimates. An attentive examination of the cauſes of the exceſs is the more neceſſary, as it was to be hoped that the ſum of ten lacs, in which the Eſtimate exceeded the actual Account of laſt year, would have amply provided for the additional expence of the Military Arrangements, and all contingencies, eſpecially as the charges incurred in that year were very high. The difference to be accounted for, ariſes from an accumulated exceeding on the items of Charge, with very few exceptions: for the groſs exceſs is CR^{s} 14,06,370, or £ 140,637, and the deficiency only CR^{s} 1,15,548, or £11,554. Of the latter, CR^{s} 38,649, or £3,865, is in the Civil Charges generally. In ſome articles, theſe Charges were more than eſtimated; but the difference is occaſioned by the expence of Durbar Charges, and temporary and other embaſſies, being conſiderably below the amount expected. A deficiency of Charge has likewiſe occurred in the Supreme Court, in conſequence of the eſtabliſhment not being compleat. The difference in Buildings and Fortifications, and Salt Advances and Charges, requires no remark.		
The exceſs of Charge is as follows, *viz.* In the defined		

* Appendix, No. 3.

	Current Rupees, at 2s.	Pounds Sterling.

defined charges of the Civil Department CR' 95,892, or £9,589: of this near 20,000 rupees is in the Mint. The Eſtimate was ſtated below the laſt year, in conſequence of the reduction of the eſtabliſhment. The expence attending a new coinage of copper, not provided for, has occaſioned the greateſt part of the exceſs. The Poſt Office Charges were alſo eſtimated below the laſt year: the exceſs has ariſen from an addition to the Poſt Maſter's ſalary, and a larger expence having been incurred, both in the direct and croſs dawks. The expence of the Reſidency at Lucnow exceeded the eſtimate in a ſmall amount; but by far the moſt conſiderable part of the difference, to be accounted for, is at Benares: this is chiefly to be aſcribed to the impoſſibility of aſcertaining, with preciſion, at the time of forming the eſtimate, the expence of the judicial arrangements, recently extended to the diſtrict.

The expence of the Adawluts and Police exceeded the eſtimate CR' 1,62,730, or £16,273, from a variety of cauſes. In ſome inſtances, increaſe or extenſion of eſtabliſhments, in others the increaſe of Sibendy Corps, in order to a more efficient Police: a conſiderable part is in the diet of priſoners, and other contingencies, which of courſe cannot be eſtimated with preciſion.

The largeſt difference is in the Military Charges, and amounted to CR' 5,65,440, or £56,544. Having already remarked, that it was to be hoped, that the large proviſion made in the eſtimate would have been fully ſufficient for every purpoſe; I have only further to obſerve, that the Committee muſt be aware, that in time of War, no calculation of probable expence can be made with any degree of accuracy; for the preſent exceſs has not ariſen on the regular and eſtabliſhed charges (they were below the eſtimate) but from the expence of the captured ſettlements, and from charges of various deſcriptions, abſolutely unavoidable, when in a ſtate of preparation to meet probable events, in dependencies ſo extenſive as thoſe of Bengal.

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	Current Rupees, at 2s.	Pounds Sterling.
The exceſs in the Marine Charges, amounting to C.R^{s} 96,966, or £9,696, was occaſioned by the building ſome pilot ſchooners.		
The Revenue Charges having ſo conſiderably exceeded the Eſtimate, is in part to be aſcribed to the expence of repairing the bunds or embankments, in ſeveral of the diſtricts, damaged by an inundation. The greateſt part of the exceſs is on articles for which no proviſion was made in the Eſtimate, as Syer Compenſations, Loſs on Remittances, &c.		
The Advances for Opium, according to the terms of the contract, depend on the quantity manufactured.		
Adding the exceſs of the charges to the deficiency in the receipts, the actual amount is worſe than the eſtimate - - - - - - - - - - - -	13,56,875	135,687
And the Total Net Revenue of the Preſidency of Bengal in the year 1796-7, amounted to - - -	1,84,09,640	1,840,964
The ſtriking variations between the Eſtimates and the Actual Accounts, have induced me to enter more fully into detailed explanations than would otherwiſe have been requiſite. I have only to add, that as the cauſes of diſappointment in the receipt and exceſs in the diſburſement appear to be, in moſt inſtances, of a temporary nature, there is every proſpect that when thoſe cauſes ſhall ceaſe to operate, the ſurplus produce of the Revenues of Bengal will amount to a ſum equal to every expectation that could be entertained, after allowing for the expence of the Military Arrangements.		
Eſtimates 1797-8.		
The proſpects of the year 1797-8 are ſtated in the laſt columns of the accounts No. 1* and 2.		

The

* Appendix, No. 1 and 2.

	Current Rupees, at 2s.	Pounds Sterling.
The Revenues are eſtimated to amount to -	5,74,38,477	5,743,848
the Charges to - - - - - - - - - - - -	3,89,39,910	3,893,991
leaving a Net Revenue of - - - - - - - - -	1,84,98,567	1,849,857
On the Revenue Side particularly, the Eſtimate appears to be formed with great caution, the expected receipts being ſtated above the actual of the year preceding, only in the ſum of - - - - - -	3,99,417	39,942

Several variations are, of courſe, expected to occur on a compariſon with the actual Receipts of the laſt year. The Revenue from Benares is taken at a leſs amount, on account of the large balance received in 1796-7. The Receipt from Owde this year is expected to exceed the laſt, partly from an addition to the ſubſidy, and partly from the proſpect of recovering the balance left due. A further alteration is known to have taken place in the Treaty with Owde, which will be noticed at the proper period, as already mentioned. The Land Revenues are eſtimated at only four lacs above the actual collection of laſt year, which is conſiderably under the eſtimate for that year.

The great alteration under the head of Police Taxes, &c. ariſes from the reſolution of the Government to aboliſh the Police Aſſeſſments; as they were diſcovered to be difficult in the collection, and oppreſſive to the inhabitants. A Stamp Duty has been ſubſtituted in lieu of it, and is eſtimated to produce C.R' 5,80,000, or £58,000.

The Salt is eſtimated at the ſame amount as for ſome years paſt, and the Cuſtoms nearly on the actual collection of laſt year. The Opium Sales are taken at about half a lac of rupees below the produce of laſt year. The contract was to expire only in September 1797: the effect of the new ſyſtem of management cannot be known, until the expiration of another year; but from the favorable appearance of the ſales, in conſequence of the increaſed demand, and riſing price to the eaſtward, there is every proſpect of the Eſtimate being exceeded.

	Current Rupees, at 2s.	Pounds Sterling.
The Charges muſt of neceſſity be very high this year: they are eſtimated to exceed the laſt in the ſum of - - - - - - - - - - - - - - - - - -	3,10,490	31,049

The Mint Charges are expected to be about half a lac leſs, from a reduction of ſome of the Eſtabliſhments. The Charges of the Poſt Office, of Benares and of Lucknow, are taken at nearly the amount of the actual accounts of laſt year: the other charges of the Civil Eſtabliſhment are eſtimated at about C.R^{s} 40,000, or £4,000 more; principally from the expectation of a larger expence for temporary embaſſies, and from an addition to the Eſtabliſhments of the public granaries.

In the Judicial Department, the charges are eſtimated, on the whole, to exceed the laſt year in about C.R^{s} 40,000, or £4,000. The expence of the Adawluts and Police Eſtabliſhments is expected to be leſs, on account of ſome reductions, and of the proſpect of a ſmaller diſburſement for contingencies: the expected increaſe ariſes entirely in the department of the Supreme Court, from the proſpect of the arrival of the judges from England, to fill up the vacancies in the eſtabliſhment.

The Military Charges, as naturally to be expected, are ſtill eſtimated at an immenſe amount, although the exceſs beyond the laſt year is not more than three lacs of rupees. The proſpect of ſo large a diſburſement under this head, ariſes from the neceſſity of increaſing the force ſtationed in Owde, and indeed the military forces in general, and the great expence of ſtores and extraordinaries, in conſequence. The preparation for expeditions has alſo materially added to the eſtimate under this head.

The Marine Charges are taken at a leſs amount, from the expectation of a ſmaller advance being required for the building of pilot ſchooners.

The Buildings and Fortifications are expected to exceed the laſt year of C.R^{s} 1,46,000, or £14,600, from

	Current Rupees, at 2s.	Pounds Sterling.
from the neceſſity of extenſive repairs, and additions to the ſeveral works and barracks, both for ſtrengthening the defences, and furniſhing accommodation to the increaſed number of troops, European and Native.		
The differences in the Charges of the Cuſtoms, and the expences of the Salt and Opium Departments, being ſmall, do not require any remark.		
A new head of Charge has ariſen, in conſequence of the eſtabliſhment of a Stamp Office: the expence is taken at C.R^{s} 29,000, or £2,900.		
On the whole, the Net Revenue, eſtimated for the year 1797-8, is expected to exceed that of the year 1796-7 - - - - - - - - - - - - - - - - but from the many contingencies which affected the accounts of that year, to the diſappointment of expectations apparently well-founded; it may be improper to hazard an opinion, with regard to the complete realization of the proſpects entertained in the year for which this eſtimate is made, and the more, as there is reaſon to believe, that in the latter year, the Government of Bengal has been expoſed to an equal, if not a greater number of contingencies than in the former.	88,929	8,893

MADRAS.

	Pagodas, at 8s.	Pounds Sterling.
The finances of the Preſidency of Madras come next under review. The accounts No. 4, 5, and 6*, exhibit the ſtate of the Revenues and Charges, during the years 1794-5, 1795-6 and 1796-7, and as eſtimated for the year 1797-8.		
On former occaſions, objections were ſtated to drawing an average of the Revenues of this Preſidency		

* Appendix, No. 4, 5, and 6.

	Pagodas, at 8s.	Pounds Sterling.
dency, in like manner with Bengal, on account of receipts incidental to particular years only. From an inſpection of the account, No. 4*, it will appear, that the objection does not now exiſt, as the Reſources of the ſeveral years have, with the ſingle exception of Ceylon in 1796-7, arrived at the ſtate at which their amount may, in general, be calculated. In this view, the average of the Revenues, in the three years 1794-5, 1795-6, and 1796-7, may be ſtated at - -	46,15,186	1,846,074
The Company's Revenues, excluſive of the ſeveral ſubſidies payable at this Preſidency in thoſe reſpective years, and of Ceylon in 1796-7, amounted, on the average, to more than the average of the three years 1793-4 to 1795-6 - - - - - - - - - -	1,53,671	61,468
The obſtacle to an average of charges, as ſtated under Bengal, applies equally to this Preſidency; I ſhall therefore beg the attention of the Committee to the account No. 6†.		
In that account, the actual Revenues and Charges of the year 1796-7 are compared with the Eſtimate. The Revenues were eſtimated to amount to - - -	53,98,506	2,159,402
their actual Amount was - - - - - - - - -	49,90,821	1,996,328
being leſs than the Eſtimate - - - - - - - - -	4,07,685	163,074
The expectations ſtated in the Eſtimate were only exceeded in three inſtances, amounting, in the whole, to Pag^{s} 85,022 or £34,009. Of this ſum, Pag^{s} 71,094, or £28,437, is in the Cuſtoms, and is owing to the Eſtimate having included thoſe at the Preſidency only: the remainder is in the Poſt Office Collections, and the Revenues from the Ceded Countries. With regard to the latter, it is ſatisfactory to obſerve, that from the flouriſhing ſtate of the diſtricts, the reſources have manifeſted a gradual ſtate of improvement.		
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* Appendix, No. 4. | † Appendix, No. 6.

	Pagodas, at 8s.	Pounds Sterling.

The deficiency of expected Receipts amounted, in the groſs, to Pag^{s} 4,92,707, or £197,083. Of this, the ſum of Pag^{s} 1,04,956, or £41,982, is in the ſeveral ſubſidies as follows:—from the Nabob of Arcot, Pag^{s} 20,161, or £8,064. By the treaty of 1792, a part of this ſubſidy is paid by Peſhcuſh from the Poligars, which is collected by the Company: the greater part of the deficiency is in that article, which in common with all collections of rent, cannot be always realized to a day. The exact amount of the collections from Ramnaud was not aſcertained at the time of cloſing the account. From the improving ſtate of the Pollams, under the preſent management, there is little doubt of the recovery of the balance. The largeſt amount deficient is from Tanjore, Pag^{s} 69,513, or £27,805. The diſappointment, in this reſpect, may be accounted for, from the change of circumſtances ſince the formation of the Eſtimate. The Eſtimate was formed on the ſuppoſition, that in conſequence of the Government having taken poſſeſſion of three diſtricts, for the ſecurity of the Company's demand, the collections would have provided, not only for the current ſubſidy, but alſo in part for the arrears. An alteration took place in the courſe of the year, and the proſpects were diſappointed: more information on this ſubject will be offered to the Committee hereafter. The ſmall deficiency in the receipt from the Nizam does not require notice, as the Company have a running account with him.

The collection of Land Revenues, as I have before obſerved, being a reſource of the moſt material conſequence, always occupies my particular attention. The deficiency under this head amounted to Pag^{s} 2,81,620, or £112,640. On the firſt inſpection of the Eſtimate, I confeſs that I was doubtful of a compleat realization of the amount ſtated on the current Revenue: as to the recovery of balances, the expectation has been exceeded. I have no heſitation in ſaying, that I think the eſtimate was rated too high; although the Government appear to have been, in ſome meaſure, warranted in thus ſtating it, from the collection of the year 1795-6, and the apparently im-

proving ſituation of many of the diſtricts. In the Jaghire there is the appearance of the utmoſt proſperity, which it is but juſt to ſtate, is owing to the abilities and integrity diſplayed in the preſent management. The Eſtimate has, in this inſtance, been exceeded, in Pag^{s} 66,000, or £26,400. The greateſt diſappointment has been in the Circars; but the principal cauſe of it is ſtated to have ariſen from the immenſe production of grain, ſo far exceeding the demand as to occaſion a fall in price, in a degree which prevents the renters from diſcharging the dues of Government. In one of the diſtricts, ſome inconvenience has been felt from a diſpute between two principal Natives, and alſo by the effects of an inundation, which rendered it neceſſary to allow a remiſſion of rent. It is, however, ſatisfactory to obſerve, that notwithſtanding the produce of the Land Revenue has been leſs than the Eſtimate, and alſo below the collection in the laſt year, it is, with the latter exception, the largeſt amount ever realized under this head.

Under Farms and Licences, the Actual Collection has fallen ſhort of the Eſtimate Pag^{s} 24,606, or £9,842, and is partly owing to ſome interruption to the excluſive privilege held by the Arrack Farmer; and to the ſhort ſales, in conſequence of the failure in the proviſion of Tobacco, under the contract for that article.

The expectation from Ceylon was ſtated on very imperfect information, as noticed when the ſubject was laſt conſidered: the deficiency amounted to Pag^{s} 81,525, or £32,610. Part of it may be aſcribed to the aboliſhing ſome taxes, which exiſted under the Dutch Government, diſcovered to be oppreſſive.

	Pagodas, at 8s.	Pounds Sterling.
The Charges of the year 1796-7 were eſtimated to amount to - - - - - - - - - - - - - - -	50,13,062	2,005,225
they actually amounted to, No. 3*, - - - - - -	60,21,229	2,408,492
being more than eſtimated - - - - - - - - -	10,08,167	403,267

By

* Appendix, No. 3.

	Pagodas, at 8s.	Pounds Sterling.
By the account referred to it appears, that the Eſtimate has been exceeded in every item. My apprehenſions on this ſubject were ſtated to the Committee, when the Eſtimate was under conſideration: for it muſt be obvious that in time of war, it is next to an impoſſibility to calculate, with preciſion, the probable expence in the courſe of the year. On an inveſtigation it is found, that of the ten lacs, in which the actual Expences have exceeded the eſtimated, near nine and a half have been from circumſtances which could not be foreſeen, at the time of making the Eſtimate, or with regard to which no calculation of expence could be made. Of the nine lacs and a half of pagodas adverted to, nearly eight are in the Military Charges; partly from the arrival of a greater number of His Majeſty's troops, both Infantry and Cavalry, and the purchaſe of horſes. The completion of the new military arrangements has occaſioned ſome addition; but the major part of the expence has ariſen from expeditions and the ſupport of priſoners. The expence in the iſland of Ceylon and the Dutch Settlements was upwards of a lac more, in conſequence of the maintenance of the priſoners, and the ſubſiſtence of the European inhabitants.		
A new head of charge is ſtated, amounting to nearly Pag^{s} 45,000, or £18,000, and is in conſequence of the aſſumption of the diſtricts in Tanjore, as mentioned under the Revenues. As to the remaining differences, the Poſt Office Charges do not require remark; the exceſs in the Civil Charges, amounting to Pag^{s} 19,110, was in part occaſioned by the eſtabliſhment of a new court of Cutcherry: the great amount of the Revenue Charges was owing to the extenſive repairs of the tanks in many of the diſtricts, but chiefly in the Circars: an additional expence alſo attended the collection of the aſſigned Peſhcuſh. There is a ſmall exceſs in the Charges Collection in the Ceded Countries, and the Eſtimate has been exceeded under Buildings and Fortifications. Adding the exceſs of Charge to the deficiency of Revenue, the Actual Account appears to be worſe than the Eſtimate by - -	14,15,852	566,341

and

	Pagodas, at 8s.	Pounds Sterling.
and deducting the actual ~~Charge~~ Revenue of the year 1796-7, from the actual ~~Revenue~~ Charge, the net Charge is found to amount, in that year, to - - - - - - - - -	10,30,408	412,163

Eſtimates, 1797-8.

The proſpects entertained, with regard to this Preſidency in the year 1797-8, are ſtated in the fourth columns of the accounts Nos. 4 and 5*.

The Revenues are eſtimated to amount to - -	58,36,689	2,334,676
the Charges to - - - - - - - - - - - - - -	62,07,096	2,482,838
being an exceſs of Charge - - - - - - - - -	3,70,407	148,162

On the Revenue ſide, the expectation is ſtated, under many of the heads, at an amount ſo fully warranted by the produce of former years, as to require no remark; I ſhall therefore only notice thoſe items, in which the probability of increaſe, in any material degree, is ſhewn.

The Subſidy from the Nabob of Arcot is taken at a larger amount than the ſum ſtipulated by treaty, under the idea, that the deficiency in the laſt year will be paid, and that the balances of the Peſhcuſh from the Polygars will be recovered. The large amount, eſtimated to be received from Tanjore, is in conſequence of the meaſures the Government have adopted, to enſure any reſource under this head. The inattention of the Rajah to fulfil the terms of his treaty with the Company, has rendered indiſpenſible, the aſſumption of the diſtricts aſſigned as ſecurity for the punctual diſcharge of his engagements. The Eſtimate ſtates both the full ſubſidy and the collections of the diſtricts; but expreſſes ſome doubt, with regard to realizing the former.

The Collections of Land Revenue and from the Ceded Countries, according to all preſent appearance, are likely to be realized, as well as the amount eſtimated under the head of Farms and Licenſes. The Revenues from Ceylon and the Dutch Settlements are eſtimated

* Appendix, No. 4. and 5.

	Pagodas, at 8s.	Pounds Sterling.
eſtimated at two lacs above the preceding year: the expectation is chiefly founded on the advantageous diſpoſal of the Pearl Fiſhery.		
On the whole, the Revenues are eſtimated to exceed the laſt year by - - - - - - - - - -	8,45,868	338,347
The Charges for the year in queſtion are eſtimated to exceed, generally, the actual Amount of the laſt	1,85,867	74,347
They are but in few inſtances expected to be lower: the Buildings and Fortifications in a ſmall ſum; the Revenue Charges in about Pagodas 43,000, or £17,200, on account of leſs expence being likely to be incurred in tank repairs; and the Charges of Ceylon and the Dutch Settlements in about Pagodas 8000, or £3,200. Of thoſe heads of Charge, which are eſtimated above the expence of laſt year, the trivial difference in the Poſt Office and Civil Expences does not require remark. The Military Charges are taken at Pagodas 1,62,430, or £64,972, more, principally on account of the additional number of troops arrived from Europe. The increaſed charge on the aſſumed Revenues of Tanjore, is to provide for the expence of management in thoſe diſtricts. The increaſe expected in the Charges of collecting the Revenues of the Ceded Countries, is in conſequence of diſturbance having been occaſioned by the Colleries, in the neighbouring diſtricts, which would render it neceſſary to take additional meaſures for the protection of the inhabitants of the Company's provinces.		
The Net Charge of the year 1797-8, is expected to be leſs than the year 1796-7, - - - - -	6,60,001	264,000
Notwithſtanding the ample allowance for every eſtabliſhed and contingent charge that could be foreſeen at the time of forming this eſtimate, and notwithſtanding the caution with which the expectations on the revenue ſide are ſtated (excepting the receipt from Tanjore) the ſituation of affairs at this Preſidency was ſuch, in conſequence of the great military preparations, that I am apprehenſive the ſurplus charges will rather exceed the amount here ſtated.		

BOMBAY.

	Rupees, at 2s. 3d.	Pounds Sterling.
The ſtate of the Revenues and Charges of the Preſidency of Bombay and its Subordinates, in the three years 1794-5, 1795-6, and 1796-7, is ſhewn in the accounts No. 7, 8, and 9.*		
In the three firſt columns of the account No. 7,† are the Revenues from 1794-5 to 1796-7 incluſive, the average of which is - - - - - - - - - -	26,84,486	302,004
which exceeds the average ſtated on the three years to 1795-6, by - - - - - - - - - - - - - -	62,819	7,067
The actual Amount of the Revenues and Charges of the year 1796-7, compared with the Eſtimate, is ſtated in the account No. 9.‡		
The Revenues were eſtimated to amount to -	25,32,974	284,959
the actual Amount was - - - - - - - - - -	28,08,330	315,937
being more than eſtimated - - - - - - - - - -	2,75,356	30,978
The only diſappointment, in regard to the Eſtimate of this Preſidency, according to the account now referred to, is the ſubſidy from Travencore; but this is merely in appearance. The Company have an account with the Rajah, and pay him a much larger amount annually, on his contract for pepper, from which there is the moſt compleat ſecurity for the fulfilment of the ſtipulations of his treaty; and it is probable, that he has been debited for this demand in his contract account. The Land Revenues, including Farms and Licences, have exceeded in a ſmall amount; and it is very ſatisfactory to find, that the produce of the Cuſtoms, and the Collections from the Ceded Diſtricts, have again, in this year, exceeded the Eſtimate. The exceſs in the Cuſtoms was CR'	1,33,446	

* Appendix, No. 7, 8, and 9. | † Appendix, No. 7. | ‡ Appendix, No. 9.

	Rupees, at 2s. 3d.	Pounds Sterling.
1,33,446, or £15,012, and has ariſen from the increaſing trade of the Settlement. The exceſs in the Revenue of the Ceded Diſtricts was Rup^{s} 2,19,574, or £24,701: the gradual improvement of this head of Revenue, under circumſtances from which the oppoſite effect was to be looked for, allows the hope, that as the quiet of the country is eſtabliſhed, the reſources will finally be equal to the expectations originally entertained.		
The Charges were eſtimated to amount to -	69,15,322	777,973
their actual Amount was - - - - - - - -	74,82,892	841,825
being more than eſtimated - - - - - - - -	5,67,570	63,852

By the account now referred to, it appears, that the Eſtimate at this Preſidency has been exceeded in every item, although it was formed on the ſuppoſition, that the Charges would exceed the actual Amount of the preceding year by four lacs of rupees. The probability of an exceſs in the Military Charges was ſtated when this ſubject was laſt before the Houſe, as the Eſtimate was calculated on a peace eſtabliſhment. The difference under this head was Rup^{s} 2,75,087, or £30,947, and may be accounted for by the increaſed expenditure for Extraordinaries in conſequence of the war, and the expence occaſioned by the diſturbances in the northern diſtrict of the Malabar Province. The exceſs in the Civil Charges amounted nearly to a lac of rupees, and was occaſioned, in part, by a new eſtabliſhment formed at Cochin; but the greateſt difference aroſe from the increaſed expence at Buſſora, and from the charge attending the tranſmiſſion of packets. The Marine Expences were increaſed by the purchaſe of armed boats, and by the acquiſition of Cochin. The charge attending the Fortifications aroſe from the neceſſity of ſtrengthening the ſeveral works. The additional expence on the Revenues and Cuſtoms, partly originates in the new eſtabliſhment at Cochin, but chiefly in contingent articles, not provided for in the Eſtimate. The exceſs in the Ceded Countries, amount-

	Rupees, at 2s. 3d.	Pounds Sterling.
ing to upwards of Rup^{s} 90,000, or £10,125, was occaſioned by the diſturbed ſtate of the Malabar Province, as before noticed; alſo by a Marine Eſtabliſhment recently formed there. Deducting the exceſs of the Revenues from the ſurplus of the charges, the actual Account appears more unfavorable than the Eſtimate by -	2,92,214	32,874

with regard to which it may be remarked, that if the ſubſidy from Travencore had been brought to account in the ſtatement received from Bombay, as I have reaſon to think it might, the difference would have been leſs, by a lac of rupees. From this it may be inferred, that the Eſtimate was formed with a conſiderable degree of preciſion, allowing for the extraordinary ſituation of the Preſidency from war, and the diſturbance in the Malabar Province, which took place ſubſequent to its formation.

Deducting the actual Revenue of the year 1796-7 from the actual Charge, the net Charge amounts to	46,74,562	525,888

Eſtimate, 1797-8.

This does not materially differ, in the groſs, from the actual out-turn of the year 1796-7. The Revenues and Charges are ſtated in the laſt columns of the accounts No. 7 and 8.*

The Revenues are eſtimated to amount to -	28,36,450	319,101
the Charges to - - - - - - - - - - - - - -	75,02,667	844,050
making an exceſs of Charge of - - - - - - -	46,66,217	524,949

which is only about 8,000 rupees leſs than the laſt year: ſeveral variations do, nevertheleſs, appear in the detail. The Revenues and Cuſtoms are taken but at a ſmall amount more. The ſubſidy from Travencore is ſtated at Rup^{s} 1,75,000, or £19,687, the computed rate of the temporary treaty: on the ſuppoſition of the realization of the apparent arrear of laſt year,

* Appendix, No. 7 and 8.

	Rupees, at 2s. 3d.	Pounds Sterling.
year, a much larger ſum might have been ſtated. The collection from the Ceded Diſtricts is rated at about R^{s} 1,78,715, or £20,105 leſs; that of 1796-7 having been larger from the recovery of balances. The total of the eſtimated Revenue is expected to exceed the actual of laſt year, by - - - - - - - -	28,120	3,163
The Charges are eſtimated above thoſe of the year preceding - - - - - - - - - - - - - -	19,775	2,225
With the exception of the Military Charges, and thoſe of the Revenue Department, the general expences of this year are eſtimated to be leſs than their amount in the laſt. The increaſed expenditure, in the former inſtance above-mentioned, was to be expected moſtly from the continuance of the troubles in the Malabar Province; but as they have completely ſubſided, the expence may be conſidered temporary. The only difference in the other items, to an amount requiring notice, is in the Civil Charges, about Rup^{s} 88,000, or £9,900 leſs, and chiefly ariſes from a ſmaller expence to be incurred for Buſſorah, and for the charge of Packets. The net Charge is eſtimated to be leſs than the actual of laſt year, as before noticed, by -	8,345	938
With regard to the Revenues, I flatter myſelf little doubt need be entertained of the full realization of the Eſtimate; but the ſame objection exiſts, as at the other Preſidencies, to the hazarding an opinion as to the Charges.		

Having afforded the Committee every explanation that the accounts of the ſeveral Preſidencies, reſpectively, from their almoſt unprecedented variations, appeared to demand; I ſhall proceed to point out other articles of expence, which will occaſion a further reduction from the ſurplus of the Revenues of India. Theſe are the Charges of the Settlements of

BENCOOLEN, PINANG, &c.

The Amount of the Revenues and the Charges of Fort Marlbro' and its ſubordinates is ſtated in the

	Spaniſh Dollars, at 5s.	Pounds Sterling.
account, No. 10*. On the average of three years, 1794-5 to 1796-7, the Revenues amounted to - -	19,730	4,932
and the Charges to - - - - - - - - - -	358,853	89,713
being a net Charge of - - - - - - - - -	339,123	84,781

which is £10,967 more than the average ſtated laſt year. The greateſt increaſe of Charge has been in the buildings in the two laſt years; it having been found neceſſary to erect new offices at the Reſidency, and a large advance having been made to rebuild a conſiderable part of the Town, deſtroyed by fire.

The expences of this Reſidency, and of Prince of Wales's Iſland, &c. are principally defrayed by the Preſidency of Bengal. On former occaſions, the actual amount of thoſe ſupplies has been taken as the charge. Theſe ſupplies were eſtimated to amount, in the year 1796-7, to Sicca R^{s} 7,79,000 or - - - - - - - - - -

GENERAL VIEW.

The General Result of the Revenues and Charges of the ſeveral Preſidencies in India, in the year 1796-7, is as follows:

REVENUES				
Of Bengal, by No. 3*. - -	CR^{s}	5,70,39,060	£5,703,906	
Madras, by No. 6†. - -	Pag^{s}	49,90,821	1,996,328	
Bombay, by No. 9‡. - -	R^{s}	28,08,330	315,937	
Total Revenues - - - - - - - - -				£8,016,171
CHARGES				
Of Bengal, by No. 3*. - -	CR^{s}	3,86,29,420	£3,862,942	
Madras, by No. 6†. - -	Pag^{s}	60,21,229	2,408,492	
Bombay, by No. 9‡. - -	R^{s}	74,82,892	841,825	
Total Charges - - - - - - - - - -				£7,113,259
Net Revenue of the three Preſidencies - - - - - - -				£902,912
Deduct, Supplies from Bengal to Bencoolen, &c. as before ſtated, per No. 18§. - - - - - - - - - -				101,190
The Remainder - - - - - - - - - -				£801,722
is the Exceſs above the Civil and Military Charges.				
From this is to be deducted the Intereſt paid on the Debts.				
At Bengal, by No. 18§. - -	CR^{s}	35,23,255	£352,325	
Madras, by No. 19‖. - -	Pag^{s}	92,601	37,040	
Bombay, by No. 20**. -	R^{s}	3,33,173	37,482	
Total amount Intereſt on Debts - - - - - - - - - -				426,847
The difference, amounting to - - - - - - -				£374,875
is the net ſurplus of the Territorial Revenues.				

To

* Appendix, No. 3. | † Appendix, No. 6. | ‡ Appendix, No. 9. | § Appendix, No. 18. | ‖ Appendix, No. 19. | ** Appendix, No. 20.

		Brought forward -	£374,875
To which is to be added, the Amount received in India on the ſale of Import Goods and for Certificates on the Court of Directors, as per No. 15*. -	CR'	38,19,380	381,938
The Total - - - - - - - - - - - - -			£756,813

is the ſum applicable in this View, to the purchaſe of Inveſtments, and to the payment of the charges of the Commercial Department.

The next object for conſideration is, the Amount actually advanced for the payment of the charges of the Commercial Department, and the purchaſe of Inveſtments: It was as follows, *viz.*

In Bengal, by No. 18†.				
Charges of the Board of Trade at the Aurungs - - - -	S.R'	8,58,760	CR' 9,96,161	
Advances for the Inveſtment, with Commiſſion - - - - - -		92,63,972	1,07,46,208	
			1,17,42,369	
Add, Supplies to Canton for the Inveſtment there - - - -	S.R'	2,42,737	- 281,575	
Total Bengal - - - -			CR' 1,20,23,944	£1,202,394
At Madras, per No. 19‡.				
Charges, allowances, &c. in the Commercial Department - - - -			Pag' 1,28,459	
Advances for the Inveſtment, with Charges - - - - - - - - - -			14,52,661	
			15,81,120	
Add, Bills remitted to Canton, for Inveſtment there			- 24,000	
Total Madras - - - -			Pag' 16,05,120	642,048
			Carried forward	£1,844,442

* Appendix, No. 15. | † Appendix, No. 18. | ‡ Appendix, No. 19.

	Brought forward	£1,844,442
At Bombay, per No. 20*.		
Salaries, &c. in the Commercial Department - - - - - - - - - - - R$	1,18,408	
Advances for Inveſtment, with Charges -	21,72,778	
	22,91,186	
Add, Supply to Canton - - - - - - - - -	2,59,153	
Total Bombay - - - - - R$	25,50,339	£286,913
At Bencoolen, by No. 22† - - - - - - - - CR$	1,81,837	18,183
Total Advances for Inveſtment and Commercial Charges - -		£2,149,538

This ſum is £251,467 leſs than the amount actually applied to the purpoſes of Commerce in 1795-6: the difference is in conſequence of the purchaſe of grain ſent to England in that year. It is more than the ſum above aſcertained to be forth coming on the ſurplus of the revenues, and from the ſale of imports, £1,392,725. Of this amount, near £600,000 has been ſupplied by bills drawn on the Court of Directors, and from the caſh in the Treaſury at the commencement of the year: the remainder has occaſioned an addition to the Debt in India, as will be noticed under that head. Theſe calculations are made on a ſuppoſition (which appears to be well-founded) that after providing for the general expenditure of the ſeveral Eſtabliſhments, every rupee that can be raiſed is applied in diſcharge of the commercial engagements.

The account No. 22† ſhews the Amount of the Cargoes actually invoiced to Europe in 1796-7, with the Charges of the Commercial Department, not added to the invoices: together, they amounted to CR$ 1,87,71,323 | £1,877,432

This is leſs than the advances £205,195, after deducting the amount ſupplied to China. No compariſon however can be made, with propriety, be-

* Appendix, No. 20. | † Appendix, No. 22.

tween the advances and the cargoes in one year; because it seldom or ever happens, that those cargoes wholly consist of goods actually provided in the year the advances are made. The value of the Export Goods in Warehouse, on 30th April, 1797, beyond the preceding year, more than accounts for the difference now stated.

I now proceed to state a General View of the Prospects of the year 1797-8, according to the several Estimates.

REVENUES

Of Bengal, by No. 1.* - - -	CR^s	5,74,38,477	£5,743,848
Madras, by No. 4.† - - -	Pag^s	58,36,689	2,334,676
Bombay, by No. 7‡. - - -	Rup^s	28,36,450	319,101
Total Revenues - - - - - - - - - -			£8,397,625

CHARGES

Of Bengal, by No. 2§. - - -	CR^s	3,89,39,910	£3,893,991
Madras, by No. 5‖. - - -	Pag^s	62,07,096	2,482,838
Bombay, by No. 8**. - -	Rup^s	75,02,667	844,050
Total Charges - - - - - - - - - -			£7,220,879
Net estimated Revenue of the three Presidencies - - - - -			£1,176,746
Deduct, Supplies from Bengal to Bencoolen, &c. (by No. 11††.) - - - - - - - - - -	CR^s	858,400	85,840
The Remainder is - - - - - - - - - - - - - - -			£1,090,906
and exceeds the actual Amount last year £289,184.			
Interest payable on Debts, by No. 16‡‡. - -	CR^s	57,67,752	576,775
Estimated Surplus from the Revenues - - - - - - - - -			£514,131
Add, Amount to be received on Sale of Imports and for Certificates, by No. 15§§. - - - -	CR^s	50,03,367	500,336
The Total - - - - - - - - - - - - - - - - - -			£1,014,467

is

* Appendix, No. 1. | † Appendix, No. 4. | ‡ Appendix, No. 7. | § Appendix, No. 2. | ‖ Appendix, No. 5. | ** Appendix, No. 8. | †† Appendix, No. 11. | ‡‡ Appendix, No. 16. | §§ Appendix, No. 15.

is the Amount applicable, in this view, to the purpoſes of Commerce, and is £257,654 more than the ſum aſcertained to be thus applicable by the actual Accounts of the laſt year.

Upon the preſent extenſive ſcale of the Eaſt-India commerce, to which may be added the purchaſe of ſpices at the captured iſlands, a much larger ſum is, in courſe, expected to be applied to the purchaſe of inveſtments, than that now ſtated.

By the neareſt calculations I can make, from the accounts now before the Committee, the Advances in India, for the Inveſtments for Europe and the Charges on the Commerce, in the courſe of this year, may be eſtimated to amount to about £2,700,000, including the ſupplies to Canton.

DEBTS IN INDIA.

The Committee were appriſed, when the laſt ſtatements were before them, that from the increaſe of the Inveſtments, the payments to the Creditors of the Nabob of Arcot, and other circumſtances, a large addition was expected to be made to the Company's Debts in India. The ſtate of theſe Debts is ſhewn in the account No. 16*.

	Current Rupees, at 2s.	Pounds Sterling.
The Total, on the 30th April, 1796, amounted to - - - - - - - - - - - - - - - - - -	7,14,60,837	7,146,084
On the 30th April, 1797, by No. 16*, they amounted to - - - - - - - - - - - - - - - - - -	9,29,45,394	9,294,539
making an Increaſe of - - - - - - - - - -	2,14,84,557	2,148,455
The Subſcription to the Remittance Plan, by the account No 17†, was - - - - - - - - - -	54,44,021	544,402

Thi

* Appendix, No. 16. | † Appendix, No. 17.

This ſubſcription has operated to the leſſening the Debt by the amount ſubſcribed: without it, the increaſe would have been £2,692,857. Of this amount, more than £1,000,000 has ariſen from the iſſue of Company's bonds, for the payment of arrears to the Creditors of the Nabob of Arcot: a very conſiderable part of the remainder has ariſen from the commercial advances, and will be found in the Aſſets, either in India or Europe. The proviſion of funds for advances to commanders of Europe ſhips, the purchaſe of grain for the public granaries, &c. have alſo added to the Indian Debt.

	Current Rupees, at 2s.	Pounds Sterling.
The Debts bearing Intereſt, by the accounts of laſt year, amounted to - - - - - - - - - -	5,59,01,421	5,590,142
By No. 16*, they amounted to - - - - - - -	7,47,91,626	7,479,162
making an Increaſe in the Debt at Intereſt - - -	1,88,90,205	1,889,020
By laſt year's account, the Intereſt payable annually was - - - - - - - - - - - - - - -	41,93,447	419,345
By No. 16* of the accounts now preſented, the annual Intereſt is - - - - - - - - - - - - -	57,67,752	576,775
Increaſe of Intereſt payable annually - - - - -	15,74,305	1,57,430

The ſame rate of exchange is continued in the calculation of the Debts, as in former years, in order to preſerve uniformity in the compariſon.

ASSETS

* Appendix, No. 16.

ASSETS IN INDIA.

	Current Rupees, at 2s.	Pounds Sterling.
The value of the Affets in India, conſiſting of Caſh, Goods, Stores, and Debts owing to the Company, calculated at the like rates of exchange as the ſtate of the Debts, amounted, on 30th April, 1796, to -	8,95,86,693	8,958,669
Their Amount, on 30th April, 1797, by No. 21*, was	10,53,11,453	10,531,145
making an Increaſe of - - - - - - - - -	1,57,24,760	1,572,476

I have formerly remarked, that the increaſe of Aſſets, generally, may not be taken as a fixed criterion of improvement. This remark is particularly applicable to the increaſe in the year now under conſideration; for the diſappointment noticed under the head of Land Revenues has produced an addition to the ſum due on balances from Renters, which, though apparently an increaſe of property, is by no means a deſirable circumſtance. The increaſed value of the Stores, in conſequence of the war, whether received from Europe, or provided in India, cannot, with propriety, be reckoned upon as an improvement. The larger amount of Import Goods is ſatisfactory; and the addition to the Aſſets by the Grain in Store, may account for the advances made under that head. As to the Commercial Aſſets, their increaſe is found to account for the effect produced on the Debt by the advances for the inveſtment.

Deducting the Increaſe of Aſſets - - - -	1,57,24,760	1,572,476
from the Increaſe of Debts - - - - - - - -	2,14,84,557	2,148,455
the State of the Company's Affairs in India is, in theſe reſpects, worſe than the laſt year - - -	57,59,797	575,979

* Appendix, No. 21.

HOME ACCOUNTS.

I proceed, in the next place, to offer to the view of the Committee, ſome obſervations on the ſtate of the Company's Affairs at Home; and propoſe to introduce ſuch remarks thereon, as may appear requiſite, by way of explanation of the ſeveral variations which have occurred during the year. This branch of the Finances is compriſed in the accounts No. 23, 24, and 25*. As the Sales of the Goods form the grand ſource from which the fund for all the diſburſements is derived, I ſhall, in the firſt place, advert to them, although the account No. 25†, in which they are ſtated, does not apparently firſt come under notice.

The aggregate amount of Sales of Company's and Private Trade and Dutch Goods, in the year 1797-8, was by the account referred to - - - - - - - - which is leſs than the ſales of the preceding year, £2,198,908.	£6,053,401
On the Company's Goods alone, the difference was £1,434,488.	
The Sale of Private Trade Goods exceeded the year 1796-7, £30,746, and is alſo more than any former ſale.	
The remaining difference is in the Sale of the Dutch Goods, and was to be expected from the nature of the concern.	
The Sales of the Company's Goods in this year were eſtimated to amount to - - - - - - - - - - - - - -	6,284,882
The actual Amount, by No. 25†, was - - - - - - - - - -	4,718,822
being leſs than the Eſtimate - - - - - - - - - - - - - -	£1,566,060
The remark ſo often repeated, on the impoſſibility of forming Eſtimates, with any degree of preciſion, during war, applies with ſingular force upon the preſent occaſion: it is nevertheleſs ſatisfactory to find, that although the interruption of the demand upon the Continent for ſome ſorts of goods has, in a ſmall degree, affected the ſales; yet the principal cauſe of the defalcation is more to be attributed to the want of goods, eſpecially from Bengal. This deficiency has	

* Appendix, No. 23, 24, and 25. | † Appendix, No. 25.

has ariſen, in part, from the neceſſity of detaining the ſhips in India, and in part, from the arrival of thoſe diſpatched, not being in time for the ſale.

The circumſtances before ſtated will be found to have had a very ſtriking effect upon the receipt and expenditure at home; and conſiderable differences are found between the eſtimated and the actual accounts. The caſh tranſactions of the Company, during the year 1797-8, are exhibited in the account No. 23*. The differences on both ſides of the account were to a great amount, which the Committee will obſerve, have been occaſioned by cauſes moſtly ariſing from the principal one already ſtated; but, in no inſtance, very materially implying any interruption of the flouriſhing ſtate of the Company's commerce. On the receipt ſide, by far the greateſt differences appear to have ariſen, from the Company having availed themſelves of reſources on their own credit.

The Receipt for the ſale of goods was eſtimated to amount to -	£6,555,116
By No. 23* the amount actually received was - - - - - - -	5,946,468
making a deficiency, on the expected Receipt from the ſale of goods, of - - - - - - - - - - - - - - - - - -	£608,648

This is greatly below the amount in which the actual ſales varied from the eſtimate, or from the ſales of the preceding year. The receipt was eſtimated on the expectation of a far greater ſale, and that £1,200,000 would become payable after the cloſe of the year. The diſappointment above explained, muſt be conſidered to have completely changed the ground on which the calculations, in this reſpect, were made; for the amount left due, on 1ſt March 1798, on the ſale of goods, was only £314,600.

The Charges and Profit on Private Trade, were eſtimated to amount to - - - - - - - - - - - - - - - - - -	£196,000
and actually amounted to - - - - - - - - - - - - - - - - - -	115,808
being leſs than eſtimated by - - - - - - - - - - - - - - - - - -	£80,192

which

* Appendix, No. 23.

which ariſes, in great part, from ſome accounts not having been adjuſted.

The difference in the receipts or payments on Private Trade requires no further remark, depending entirely upon circumſtances over which the Company have no control; and the Eſtimates, in this regard, ſimply ſtate the expectation of receipt or payment on ſales already made.

At the time of forming the Eſtimate, it was in contemplation to add to the Capital Stock; but from the ſtate of the times, it has been thought more prudent to provide funds, by the iſſue of bonds: this has been done to the amount of £1,417,000. The large payments made by the purchaſers at the ſales in bonds, has ſo operated, that the Bond Debt, notwithſtanding the above iſſue, is only increaſed £459,938.

A further reſource has been found, in the ſums paid by Government for ſaltpetre, and ſtores and ſupplies to the troops, &c.; together they amounted to £670,241: this was not ſtated in the Eſtimate. The Eſtimate did not calculate on the diſpoſal of the Loyalty Loan, to the amount of £957,385; nor for the Loans from the Bank, amounting to £1,000,000, on different ſecurities: ſo that, on the whole, the net difference, between the eſtimated and the actual receipts into the Treaſury, was £2,826,271.

On the payment ſide, the difference will not be found, in any proportion, ſo great. The Cuſtoms, after adjuſting the Private Trade, were £142,000 leſs than eſtimated; although a ſmaller ſum is due, on that head, than at the cloſe of laſt year. The Freight, on the ſame adjuſtment, was likewiſe below the Eſtimate: the difference amounted to £1,280,476, and the amount due on Freight was leſs than the laſt year £644,907. In both theſe inſtances, the difference has been occaſioned by the non-arrival of the ſhips. In connection with this circumſtance, is likewiſe the ſmaller payment for charges of merchandize: the actual payment, on this head, was £255,200

below the Eſtimate; but of this ſum, the payment to Military Officers, ſtated ſeparate in the actual accounts to the amountof £25,225, was included in the Eſtimate. The eſtimated payment of the Dividends on Stock was calculated, on the ſuppoſition that an additional million of Capital would be raiſed: as this circumſtance did not take place, the actual expenditure, in this inſtance, was above £100,000 leſs than the Eſtimate. The Bills from India and China, beyond the Eſtimate, amounted to £124,089, and were drawn from the neceſſity of having recourſe to this method of raiſing funds for the inveſtment, as already noticed. Of the remaining differences in the eſtimated and actual payments, ſome have been adverted to in the remarks upon the Receipts; the others do not appear to require notice.

On the whole, the actual Payments have exceeded the Eſtimate by £449,305: and the general reſult of the compariſon of the eſtimated and actual Accounts is as follows:

The Balance of Caſh was in conſequence of the large payments expected on freight, and other accounts, and reckoning only on an increaſe of Capital, eſtimated to be againſt the Company on the 1ſt March, 1798 -	£1,836,320
whereas, by an iſſue of Bonds inſtead of increaſing the Capital, by Loans from the Bank, by Receipts from Government, and by ſmaller Payments for Freight, &c. the actual Balance was in favor - - - - - -	540,646
making the Balance better than eſtimated - - - - - - - -	£2,376,966

Eſtimate, 1798-9.

The Eſtimate for the year 1798-9, is likewiſe included in the account No. 23*, already referred to: it was formed at the concluſion of the year 1797-8,

* Appendix, No. 23.

on the principles prescribed by the circumstances of that time. The Balance appears to be unfavorable in the extreme; but it must be taken into consideration, that no expectation is stated of receipt, either from an issue of Bonds or an increase of Capital, which under the authority of Parliament, the Company are completely competent to have recourse to. On the payment side, the probability of a payment to the Bank of £800,000, in addition to the short provision estimated in the receipts, has swelled the amount of the Balance.

The expected Receipts for Sales are stated at - - - - £5,905,927
which is about £40,000 below the receipt of the last year.

The prospect, in this instance, is stated on the supposition, that the Sales will amount to - - £6,691,327
That of this amount there will remain unpaid, after the 1st March, 1799 - - - - 1,000,000

£5,691,327

and, that there will be paid of the amount due on sales made previous to March, 1798 - - - - - - 214,600

making, as above, - - - - - - - - - - £5,905,927

On this head, I have great satisfaction in having it in my power to inform the Committee, that the estimates have been exceeded to a degree, making ample amends for the disappointment in the last year. On the payment side, few observations are necessary. The Customs are rated on the quantity of goods expected: the Freight and Demorage are taken at a large amount, on account of the additional number of ships, some of which had been detained in India, and others having arrived out of time, as adverted to already. These circumstances will also add to Charges Merchandize, which are likewise increased by the additional buildings now erecting.

The estimated export of Bullion is known to have been exceeded; also that of Goods and Stores.

The Result of the expectations of this year, in so far as

as the Caſh Concerns are affected is; that in conſequence of calculating on a large payment for Freight, and of £800,000 to the Bank, without reckoning upon any extra reſource from additional Capital, or the iſſue of Bonds, or Loans, the Balance againſt the Company, on 1ſt March, 1799, is expected to amount to - - - - - - £1,318,937

By the Eſtimates of the preceding year, the proſpects, in this view, were ſtill more unfavorable; but by the judicious management of the Court of Directors, the reſult, at the cloſe of that year, was, notwithſtanding the diſappointment in the Sales, ſuch as to exceed my moſt ſanguine expectations: this was accompliſhed by extraordinary aids derived from the credit of the Company. In the preſent year, a moſt favorable iſſue may be looked for, or rather is now known, in part, to have taken place, from the immenſe productiveneſs of the ſales.

DEBTS AT HOME.

The next ſubject for conſideration, is the ſtate of the Debts at Home.

The Debts amounted, on the 1ſt March, 1797, to - £7,916,459

on the 1ſt March, 1798, by No. 23*, their amount was - - - - - - - - - - - - - - - - - - 7,284,694

being a Decreaſe in the laſt year of - - - - - - - - - - £631,765

The addition to the Bond Debt, already mentioned, and the additional Loans from the Bank, in the courſe of the year 1797-8, with the Bonds iſſued to the commanders whoſe ſhips were worn out; chiefly compoſe the items on which any Increaſe of Debt in the year has occurred. Thoſe items from which the Decreaſe

* Appendix, No. 23.

decreaſe has been produced, have already been, in part, adverted to; as Cuſtoms, and Freight and Demorage. A leſs amount is due on Bills of Exchange, Tanjore Bonds, on Private Trade and Dutch Goods, and from the Department of the Committee of Shipping.

ASSETS AT HOME AND AFLOAT.

The amelioration of the Home Affairs has already been made to appear, from the view of the Caſh Concerns, and the diminution of the debts. It is ſatisfactory to obſerve, that the ſtate of the Aſſets is a further evidence of improvement.

The value of Aſſets, on the 1ſt March, 1797, was - - - -	£12,476,813
On the 1ſt March, 1798, by account No. 23* it amounted to - - - - - - - - - - - - - - - - - -	13,211,370
making an Increaſe in this year of - - - - - - - - - -	£734,557
By adding this to the Decreaſe of Debts - - - - - - -	631,765
The State of the Company's Affairs at Home is better this year by - - - - - - - - - - - - - - - - - -	£1,366,322

CHINA AND ST. HELENA.

The foregoing favorable view is, however, conſiderably diminiſhed, by the reverſe of ſituation in the Stock at China.

The Balance of the Stock Account at China, in the laſt year, was in favor of the Company - -	£279,250
Carried forward -	£279,250

* Appendix, No 23.

Brought forward -	£279,250	
By the account No. 24*, the Balance of the year 1796-7 was againſt the Company - - - - -	718,945	
therefore the ſituation in China has become worſe, in the preſent year, by - - - - -		£998,195
The Balance at St. Helena was, laſt year, in favor of the Company - - - - - - - - - - -	£58,463	
The Balance in favor, 1796-7, was - - - - -	54,248	
ſhewing a leſs Balance at St. Helena than in the former period - - - - - - - - - - - - -		4,215
and exhibiting, on the Compariſon with the laſt year, a more unfavorable view of China and St. Helena by - - - -		£1,002,410

Here it is proper to remark, that the amount of the difference at China has been greatly enhanced, by the increaſed rate of exchange in the latter period.

GENERAL COMPARATIVE VIEW

OF THE

COMPANY'S DEBTS and ASSETS in the laſt and preſent Years' Accounts.

Having completed the inveſtigation of the ſeveral accounts in detail, I proceed to the next object in contemplation, which is, to aſcertain whether, taking this immenſe concern at large, both abroad and at home, the actual property of the Company has improved or not, during the laſt years of account; and this end will be obtained, by combining the Increaſe or Decreaſe of Debts and Aſſets, in both inſtances, as follows:

The Debts in India have appeared to increaſe - - - -	£2,148,455
K Carried forward - - - -	£2,148,455

* Appendix, No. 24.

Brought forward - - - -		£2,148,455
The Debts at Home have decreaſed - - - - - - - -		631,765
which, deducted from the Increaſe in India, ſhews a net Increaſe of Debt amounting to - - - - - - - -		£1,516,690
The Aſſets in India have increaſed - - - - -	£1,572,476	
The Aſſets at Home have alſo increaſed - - -	734,557	
making together an Increaſe of - - - - - - -	£2,307,033	
From which is to be deducted		
The Decreaſe at China and St. Helena - - - -	1,002,410	
The net Increaſe of Aſſets will then amount to - - - - -		£1,304,623
Deducting this ſum from the above increaſe of Debt, the difference is - - - - - - - - - - - - - - - - - -		£212,067
But to this ſum is to be added, the value of the cargoes of four ſhips from Bombay, arrived in England in time to be included in the Home Aſſets, which is diſcovered by the advices to have been included in the Aſſets of that Preſidency, on 30th April, 1797 - - - - -		201,153
The Total - - - - - - - - - - - - - - - - -		£413,220

is the amount in which the general ſtate of the Company's affairs is become worſe, on the compariſon with the accounts of the year preceding laſt preſented to Parliament.

The account No. 24*, entitled Stock by Computation, exhibits the entire ſtate of the Company's property, both in India and England; but with regard to the former, taking in the balances only of the ſtock accounts of the ſeveral Preſidencies and Settlements. It is very deſirable, that the compariſon of the balances of theſe accounts, from year to year, ſhould corroborate the general reſult on the compariſon, in the manner now drawn; but it can ſeldom happen, as the books at home are always balanced on the 1ſt March, and this balance muſt be made up on the

* Appendix, No. 24.

the ſtock accounts then received from India, which are not always of ſo late a date as thoſe from which the ſtate of the Debts and Aſſets abroad are calculated upon theſe occaſions, *viz.* the 30th April, the concluſion of the official year, in order to accord with the receipts and diſburſements. This confuſion of dates has occurred upon the preſent occaſion; from whence reſults the impoſſibility of an accordance between the two views of the Company's affairs.

The object in view, by the production of the accounts which have been under examination, having been ſtated, alſo that thoſe of the next year will be brought before Parliament in the courſe of the preſent ſeſſion, and having furniſhed every explanatory remark, which to my judgment appeared requiſite; I ſhall, at this time, only have occaſion to requeſt the attention of the Committee to a few ſhort obſervations, ariſing from the ſubject already diſcuſſed, or relating to the general ſituation of the affairs of the Company. It has always been my endeavour, as it has ever been my wiſh, that the ſubject of Indian Finance ſhould be rendered as clear and intelligible as poſſible. By the mode now in practice, a compariſon of different periods can eaſily be effected; and whether changes occur for the better, or otherwiſe, the cauſes may be traced with great facility. It afforded me real ſatisfaction, when I laſt addreſſed the Committee, to be thereby enabled to ſtate, upon authentic documents, the improvement of this valuable concern, on a compariſon between the year 1786 and the period then under examination. By the preſent ſtatements it has appeared, that an alteration has taken place on the unfavorable ſide. The balance of property, contraſted with the laſt year, has, from a variety of circumſtances, turned out to be leſs in favor of the Company; but as the cauſes have been clearly diſcovered and pointed out, and as they appear to have been effected, in the moſt part, by means of a temporary nature, ſome of them ariſing from the preſſure of contingencies unavoidably produced by a protracted war, I truſt it will become a matter of ſurprize, that under ſuch events, the general ſtate of the affairs has not ſuffered a more conſiderable reverſe.

It is, however, ſtill ſatisfactory to reflect, that in India, the only inconvenience produced by the war has been upon the Treaſuries, in a certain degree; but this effect, it may be preſumed, will not be permanent. The ſucceſsful termination of the ſeveral important expeditions, by which the enemies of this country have been deprived of their ſettlements in the Eaſt, has afforded additional ſecurity to the poſſeſſions of the Company, and has likewiſe opened new ſources of wealth, from which there is every reaſon to hope, a full compenſation will eventually be derived, for the pecuniary ſacrifices that have been made.

The

The immediate effect of theſe meaſures has been to abſorb the major part of the funds, which would have been derived from the Indian Revenue, towards the proviſion of the Inveſtment. The immenſely increaſed demand, on this account, has enhanced the value of money, ſo as to occaſion the neceſſity of having recourſe to loans, at higher intereſts than formerly in practice: the rate of exchange has alſo increaſed in proportion. The additional call upon the Treaſuries for intereſt will, for a time, operate unfavorably, and the prime coſt of goods muſt incur ſome increaſe. The reſult of all theſe events, however temporarily diſtreſſing, is not to be mentioned, in a compariſon with the more ſubſtantial and permanent benefits which may ultimately be expected, both abroad and at home. At home, an increaſe of aſſets, and a decreaſe of debts, has clearly been demonſtrated, and the net improvement aſcertained to be £1,366,322. Although the Indian concern has been ſo conſiderably affected by the circumſtances above pointed out, and although the balance of ſtock at China is more unfavorable, by near a million; the general balance, on the compariſon with laſt year, is only £413,000 worſe. Againſt this ſtatement it may be objected, that credit is taken, in the calculations, for articles in India, which cannot juſtly be reckoned upon as an improvement of property; but, on the other hand, it is fair to ſtate, when making a compariſon, that the debts have increaſed more than a million, from a circumſtance which, by no means applies to the concerns of the year, *viz.* the iſſue of bonds, for payment of arrears to the private Creditors of the Nabob of Arcot.

The improvement at home would have ſtill been more conſiderable, if diſappointment had not occurred, as to the arrival of the goods: the property in India, it is true, would have been leſſened, but not in proportion. The ſhort amount of the ſales has been ſtated to ariſe from this circumſtance alone; and it is ſatisfactory to find, that ſo far as the commerce is concerned, there is every appearance of proſperity. The immenſe ſale of private trade goods, affords a diſplay of the riſing commercial proſperity and increaſing wealth of the ſettlements abroad, and proves the advantage derived, and to be derived, from the extenſion of privilege to private traders, by the act of 1793. The increaſing demand for almoſt every ſpecies of Indian produce, whether raw or manufactured, ſtrengthens the probability, that in this point of view, the proſpects formerly held out will ultimately be completely realized.

But as it may, with apparent truth, be aſſerted, that the improvement of the concern at home has been accompliſhed at the expence of that abroad, and in a manner which may bring in queſtion the prudence or the propriety of extending the trade; becauſe the purchaſe of inveſtments has been made principally by money raiſed on loans, at a high rate of intereſt, from which the debts in India have increaſed beyond all reaſonable bounds, and of courſe the demands for intereſt, ſo as to intrench, in an alarming degree, upon the reſources which the

the revenues ſhould ſupply towards the proviſion of inveſtment. It is expedient to obſerve, that it was certainly the duty of the Company to embrace the favorable opportunity of adding to their trade, which offered by the removal, for the moſt part, of foreign competition. My opinion, to that effect, was formerly given, and I have now to add, that if they had not done it, diſaſtrous effects might have been produced; the induſtry of the natives would have been cramped, the cultivation of the raw material diſcouraged, and the manufacturers deprived of ſupport. The conſequence in the Company's Provinces, in theſe caſes, is ſo ſelf-evident, as to require no explanation: and if it be aſked, how the ſituation of the Company has been, or will be affected, by the meaſure of extending the trade at this time, and by the means now adopted?—the reply is, an undue proportion of advantage will fall to the home concern; becauſe a conſiderable part of the prime coſt of the cargoes is paid for in India, by the addition to the debt there. The inconvenience produced thereby is great, but may not be looked upon as laſting, as meaſures may be adopted to ſupply from Europe the deficiency. The produce of the ſales muſt furniſh conſiderable means, and the Court of Directors are empowered, by Act of Parliament, to raiſe money, by an addition to the Capital Stock. The ſatisfactory accounts from India, of the increaſing demand and profitable ſale of the produce and manufactures of this country, encourage the proſpect of great advantage by an enlarged export, ſo that, by a ſuitable application of the funds, which muſt be forth coming, eſſential relief may be afforded to the financial ſyſtem in India, and the ſtate of the concern, abroad and at home, reſtored to a proper level.

The internal ſituation of all the diſtricts, under the immediate government of the Company, continues to exhibit the appearance of increaſing proſperity, of which I was enabled to congratulate the Committee when I laſt addreſſed them. Having been protected by the ſucceſsful operations of our fleets and armies, from becoming the theatre of war, no interruption has offered itſelf to the exertions of the induſtrious inhabitants. The encouragement afforded in all inſtances where a proſpect of general advantage exiſted, has been productive of the happieſt conſequences. By accounts received from Bengal it is found, that articles, ſcarcely known a few years ago as an export, have been manufactured and ſhipped, to an immenſe amount; and that the export trade of thoſe Provinces by ſea has been increaſed, in a quintuple degree, within the laſt twenty years, and has been doubled in the laſt ten: it muſt therefore appear, that the events of an unfavorable nature, which have been explained to the Committee, are not of a deſcription to affect the proſperity or the wealth of the ſubjects under the Britiſh dominion in India.

My remarks upon the accounts in detail have been ſo much at length, that is only requiſite to make very few obſervations upon the ſubject of the Revenues. The productiveneſs of the reſources ariſing from the lands have continued, from

year to year, at an amount which admits the hope of permanency. In Bengal, the preſent ſyſtem is ſo well underſtood, and is ſo acceptable to the Zemindars and Renters, that no oppoſition is ever offered to the authority of Government; neither does any other interruption occur to the collection of the public demands, than what muſt always be expected on a rental ſo extenſive. Under the preſent regulations, proviſion is made for the realization of balances, and ſecurity is found in the improved value of the lands.

The idea of the precarious tenure of the reſource from Salt has been done away for ſome years. Under the preſent ſyſtem of management, which took place in 1793, the improvement has been ſubſtantial; becauſe the objections which might, with a great degree of reaſon, be raiſed to the principles, on which the monopoly was upheld, can no longer be ſaid to exiſt. The labor of the Molungees, or Salt-makers, is not now compulſory: diſtinctions in the ſeveral claſſes are aboliſhed; and each receives a juſt and equal reward of induſtry. The laws againſt illicit trade having been effectually put in force, the purchaſer at the ſales reaps the expected profit from his dealing; and although the price has, within the two laſt years, ſuffered an augmentation, the conſumer is not expoſed to the inconvenience formerly known, becauſe, from the increaſing wealth of the provinces, more profitable means of employ are daily found.

Every advice from India ſtates, the riſing price of opium. The contract, under which this article was furniſhed, expired in September 1797, and the ſyſtem of agency has been ſubſtituted. No judgment can be formed, till the expiration of 1798-9, of the effect of the change; but as meaſures are taken to remove a very material cauſe of the firſt declenſion of the trade, the debaſed quality of the drug, and as the markets are again opening, it may be expected, that the profit will ſoon equal its former amount.

I have had great pleaſure in remarking, the attention of the Company's Government to the happineſs and comfort of the Natives, and the endeavours always manifeſted to remove every ſpecies of oppreſſion. They have appeared, in a particular degree, in the abolition of the police aſſeſſment. This was a tax levied on the houſes of the inhabitants, in the diſtricts, for the expreſs purpoſe of maintaining an efficient police. The charges have, from the firſt inſtitution, greatly exceeded the receipts; but notwithſtanding the gradual increaſe of the latter, as the mode in which, of neceſſity, the collections were raiſed was repreſented to be oppreſſive, the tax has been altogether aboliſhed, and a ſtamp duty ſubſtituted, for defraying the expence of this eſtabliſhment.

In the diſtricts under the Preſidencies of Madras and Bombay, although it has not yet been practicable to carry into full effect the beneficial regulations eſtabliſhed in Bengal; reſiſtance againſt the Company's authority is leſs frequent,

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and the improvement of the land revenues becomes each year more apparent. The diſturbance in a northern diſtrict of the Malabar Province, noticed in my laſt addreſs to the Committee, has been quelled, and the refractory Rajah reduced to terms of ſubmiſſion: meaſures have alſo been taken to prevent a ſimilar occurrence in future.

From my obſervations on the accounts of the laſt year, as well as on the preſent occaſion, the Committee will have been led to expect ſome additional information of the ſituation with the Princes in alliance with the Company, who are under engagements for the payment of ſubſidies. The changes at Oude will come more properly under remark, when the accounts of the next year ſhall be brought forward. The Princes to whom I particularly allude at this time, are the Nabob of Arcot and the Rajah of Tanjore. Their territories are ſo contiguous to thoſe of the Company, and the terms on which the connexion with them exiſts are of ſuch a nature; that although, under the treaties, the Preſidency of Madras have no authority to interfere in their Governments, while their engagements are diſcharged, yet they cannot but be eſſentially intereſted in the proſperity of their countries. For many reaſons, a modification of thoſe treaties was deſirable, both as it concerned the Company, and the intereſts of the Princes themſelves. Repreſentations and remonſtrances to that effect have been made to the Nabob of Arcot. As to the Rajah of Tanjore, the Committee are already appriſed of the ſummary meaſures reſorted to with him. In the year 1796, he was prevailed upon to agree to terms of an arrangement, from which there was every reaſon to expect the moſt beneficial conſequences, both to his country and to the Company; but from ſome particular circumſtances, this arrangement was ſet aſide. The long train of evils, ariſing from the groſſeſt extravagance and miſmanagement, which had occaſioned the neceſſity of this interference, ſoon produced the effect naturally to be expected: the ſtipulated engagements were not diſcharged; and in 1797 it was found requiſite to enforce the treaty of of 1792, and to take poſſeſſion of the three diſtricts, aſſigned as ſecurity for the Company's demand.

My remarks upon the Charges have, in like manner with the Revenues, been very full; I have therefore only to add, that the expences in India have been, and for a time muſt continue to be, very burthenſome; but with the exception of the new military arrangements, and ſome others of a judicial nature, a large amount may be conſidered temporary. Economy is enjoined in every department; but in the preſent ſituation of affairs, it would be completely unwiſe to relax in attention to every meaſure, requiſite to a ſtate of readineſs to meet the attempts of the enemy on any part of the dominions.

From what has been ſtated, the inference is perfectly juſt, that the wealth of the Indian Provinces has been progreſſively improving, and that the affairs

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of the Eaſt-India Company have derived every advantage that could be expected from this improvement, on contraſting the amount of the balance of property at this time with what it was ten years back.

There can be no difference of opinion, as to the propriety of the Company's availing themſelves, to the utmoſt extent of their means, of the commerce, the monopoly of which they hold by their excluſive priviledge; but it is to be recollected, that the imperial intereſts of the Country muſt likewiſe come under the conſideration of thoſe, to whom the control over this great concern is committed: for if a ſtatement, which has been made to me, be correct, that the export of the wealth of India to Europe amounts to no leſs a ſum than five millions ſterling annually, of which it appears that the Company are not able to bring to this country much more than two millions, while the reſt finds its way to the ſeveral ports of Europe in other veſſels than thoſe which ſhould form a part of the ſtrength of the Empire; there is nothing deſerves more the attention and ardent exertions of His Majeſty's Miniſters, than to deviſe ſome mode to remedy an evil of ſo great magnitude. The intereſts of our commerce, our navigation, and our power, call for it; and if the plan at preſent in contemplation, with regard to the regulation of the duties, ſhould not be ſufficient, ſomething further muſt be brought forward, before the cloſe of the preſent Seſſion.

The pre-eminence eſtabliſhed by this Country in India is truly gratifying; and it is the duty, both of the Government and of the Company, ſo to frame their regulations, that no part of the advantages to be derived from it be loſt. The act of 1793 had this for its leading object, and it was hoped, that the port of London would have become the grand receptacle of Indian produce. Why this object has not been more fully obtained, muſt be made a ſubject of the moſt minute examination. The right of monopoly, veſted in the Eaſt-India Company by their Charter, ſhould be ſupported to the fulleſt extent; and it is my wiſh their means were equal to the bringing home the entire wealth of India: but if it ſhall appear, that all the funds they can command will not embrace more than the half of it, the neceſſity of an arrangement, by which the remainder ſhall be ſecured to the country, muſt be admitted, as of the firſt importance.

APPENDIX.

APPENDIX, No. 1.

BENGAL.

An ACCOUNT of the Annual Revenues of the East-India Company in the Provinces of Bengal, Bahar, and Orissa, and from Benares and Owde, under the Heads of Mint Coinage Duties, Post Office Collections, Benares Revenue, Owde Subsidy, Land Revenues Police Taxes, Customs, and the Receipts from the Sales of Salt and Opium; for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1794-5.	1795-6.	1796-7.	Per Estimate 1797-8.
Mint Duties - - - - - - - - - - - - - - - - CR^s	1,25,164	1,24,456	51,529	40,[illegible]
Post Office Collections - - - - - - - - - - - - - - -	1,47,516	1,69,353	1,63,215	1,57,[illegible]
Benares Revenue - - - - - - - - - - - - - - - - -	43,25,785	40,88,654	46,90,511	44,96,[illegible]
Owde Sudsidy, being the Receipts from the Nabob Vizier for the Expences of the Company's Troops, &c. employed in his Dominions - - - - - - - - - - - - - - - - - - -	53,56,554	53,21,376	47,66,980	58,66,[illegible]
Land and Sayer Revenues, Collection thereof, including former Years Balances - - - - - - - - - - - - - - - -	3,23,52,593	3,13,06,965	3,11,85,559	3,15,90,[illegible]
Police Taxes, Judicial Fees and Fines, &c. - - - - - - - -	5,01,903	9,92,873	10,17,064	4,73,[illegible]
Customs -	7,72,901	9,37,778	8,78,660	8,93,[illegible]
Sale of Salt - - - - - - - - - - - - - - - - - -	1,22,47,689	1,21,07,708	1,24,86,038	1,16,00,000
Sale of Opium - - - - - - - - - - - - - - - - - -	35,49,209	18,92,781	17,99,504	17,40,000
Stamp Duties - - - - - - - - - - - - - - - - - -	—	—	—	*5,80,000
Total Revenues - - - CR^s	5,93,79,314	5,69,41,944	5,70,39,060	5,74,38,477
Deduct Charges - - - - - -	3,46,41,445	3,63,61,931	3,77,43,199	3,89,39,910
Nett Revenues - - - CR^s	2,47,37,869	2,05,80,013	1,92,95,861	1,84,98,567

* The Police Tax was abolished the Beginning of 1797, and a Stamp Duty ordered to take place in its Stead.

East-India House,
18th January, 1799.

APPENDIX, No. 2.

BENGAL.

ACCOUNT of the Annual Charges defrayed by the Eaſt-India Company in the Provinces of BENGAL, BAHAR, and ORISSA, and in BENARES and OWDE; diſtinguiſhing the ſame under the reſpective Heads of Civil, Judicial, Military and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Cuſtoms, and the Advances and Charges on Account of Salt and Opium; for Three Years, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

	1794-5.	1795-6.	1796-7.	Per Eſtimate. 1797-8.
Civil.—Mint Charges - - - - - - - - - - - - CR^s	4,81,204	3,20,678	2,45,640	1,91,400
Poſt Office Charges - - - - - - - - - - - - -	1,93,054	2,14,527	2,33,481	2,27,360
Charges of Reſidency of Benares - - - - - - - -	3,28,921	4,92,744	6,77,190	6,97,160
Charges of the Reſident's Office, &c. at Lucknow - - -	3,29,955	2,92,995	3,01,421	3,01,600
Other Charges of the Civil Eſtabliſhment - - - - - -	26,60,965	33,14,287	28,39,633	28,23,670
Total Civil Charges - - CR^s	39,94,099	46,35,231	42,97,365	42,41,190
Judicial.—Supreme Court of Judicature, and Law Charges - -	5,94,523	6,25,877	4,85,707	5,91,681
Charges of the Dewanny and Nizamut City and Zilla Adawluts, alſo of the Police Eſtabliſhments, and Courts of Appeal - - - - - - - - - - - - -	36,04,175	39,01,835	42,24,915	41,76,696
Total Judicial Charges - - CR^s	41,98,698	45,27,712	47,10,622	47,68,377
Military.—Charges on the Company's Account, including Contracts, Contingencies, and King's Troops - - -	93,83,776	1,10,98,361	1,27,24,104	1,25,92,960
Charges on the Nabob Vizier's Account - - - - -	49,44,827	47,95,435	42,82,557	54,52,000
Total Military Charges - - CR^s	1,43,28,603	1,58,93,796	1,70,06,661	1,80,44,960
Marine -	6,71,275	6,11,096	6,98,079	7,46,947
Buildings and Fortifications - - - - - - - - - - - - -	9,16,480	4,81,718	5,92,602	7,38,920
Revenue Charges, including Stipends and Commiſſion - - - -	57,11,772	51,66,823	55,96,593	54,32,280
Cuſtoms—Charges of Collection - - - - - - - - - -	1,09,837	86,496	93,176	77,836
Salt—Advances and Charges - - - - - - - - - - - -	34,42,636	35,46,118	33,45,560	34,22,000
Opium—D^o - - - D^o - - - - - - - - - - - - -	12,68,045	14,12,941	14,02,541	14,38,400
Stamp Office Charges - - - - - - - - - - - - - -	—	—	—	29,000
Total Charges - - CR^s	3,46,41,445	3,63,61,931	3,77,43,199	3,89,39,910

(Errors excepted)

WM. WRIGHT,

Auditor of Indian Accounts.

APPENDIX, No. 3.

BENGAL.

COMPARISON of the Eſtimated and Actual Amount of the Revenues of the East-India Company, in the Provinces of BENGAL, BAHAR, and ORISSA, and from BENARES and OWDE, under the Heads of Mint or Coinage Duties, Poſt Office Collections, Benares Revenue, Owde Subſidy, Land Revenues, Police Taxes, Cuſtoms, and the Receipts from the Sale of Salt and Opium for the Year 1796-7, and of the Charges defrayed by the ſaid Company, in the ſaid Provinces, and in Benares and Owde; diſtinguiſhing the ſame under the reſpective Heads of Civil, Judicial, Military, and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Cuſtoms, and the Advances and Charges on Account of Salt and Opium for the ſaid Year.

REVENUES.	Eſtimated Amount, 1796-7.	Actual Amount, received in 1796-7.	Surplus in the Actual Recepits.	Deficiency in the Actual Receipts.
Mint Duties - - - - - - - - - - - - CRs	58,000	51,529	—	6,471
Poſt Office Collections - - - - - - - - - -	1,56,600	1,63,215	6,615	
Benares Revenue, including Cuſtoms - - - - -	45,56,480	46,90,511	1,34,031	
Owde Subſidy - - - - - - - - - - - - -	55,51,233	47,66,980	—	7,84,253
Land Revenues.—Groſs Collections - - - - -	3,20,41,520	3,11,85,559	—	8,55,961
Police Taxes, Fees, Fines, &c. - - - - - -	8,79,280	10,17,064	1,37,784	
Cuſtoms - - - - - - - - - - - - - - -	9,28,000	8,78,660	—	49,340
Sale of Salt - - - - - - - - - - - - -	1,16,00,000	1,24,86,038	8,86,038	
Sale of Opium - - - - - - - - - - - - -	13,34,000	17,99,504	4,65,504	
Total Revenues - - - CRs	5,71,05,113	5,70,39,060	16,29,972	16,96,025
			Nett Deficiency in Actual Receipts.	66,053
Deduct Charges - - - CRs	3,73,38,598	3,86,29,420	Nett Surplus Actual Charges.	12,90,822
Nett Revenues - - - CRs	1,97,66,515	1,84,09,640	Deficiency in Actual Nett Revenue.	13,56,875

CHARGES.	Eſtimated Amount 1796-7.	Actual Amount paid and due, Account, 1796-7.	Surplus in the Actual Charges.	Deficiency in the Actual Charges.
Civil.—Mint Charges - - - - - - - - CRs	2,26,200	2,45,640	19,440	
Poſt Office Charges - - - - - - - -	2,08,800	2,33,481	24,681	
Charges of the Reſidency of Benares - -	6,36,840	6,77,190	40,350	
Charges of the Reſident's Office at Lucknow	2,90,000	3,01,421	11,421	
Other Charges of the Civil Department -	28,20,282	27,81,633	—	38,649
Total Civil Charges - - - CRs	41,82,122	42,39,365	95,892	38,649
Judicial. Supreme Court of Judicature and Law Charges	5,58,040	5,20,507	—	37,533
Charges of Adawluts and Police - - -	40,40,860	42,03,590	1,62,730	
Total Judicial Charges - - CRs	45,98,900	47,24,097	1,62,730	37,533
Military.—Charges on the Company's Account -	1,21,24,813	1,26,90,253		
D° - on the Vizier's Account - -	50,66,155	50,66,155		
Total Military Charges - - CRs	1,71,90,968	1,77,56,408	5,65,440	
Marine Charges - - - - - - - - - - -	6,86,720	7,83.686	96,966	
Buildings and Fortifications - - - - - - -	6,09,000	5,92,602	—	16,398
Revenue Charges - - - - - - - - - -	53,61,288	56,34,207	2,72,919	
Cuſtoms.—Charges of Collection - - - - - -	80,620	97,809	17,189	
Salt - - Advances and Charges - - - - -	34,22,000	33,99,032	—	22,968
Opium - D° and D° - - - - - - - -	12,06,980	14,02,214	1,95,234	
Total Charges - - - CRs	373,38,598	3,86,29,420	14,06,370	1,15,548
		Nett Surplus, Actual Charges - CRs		12,90,822

East-India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT, Auditor of Indian Accounts.

APPENDIX, No. 4.

FORT ST. GEORGE.

An ACCOUNT of the Annual Revenues of the East-India Company, at the Presidency of Fort St. George, and at the Settlements subordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Post Office Collections, Sea and Land Customs, Subsidies from the Nabob of Arcot, from the Rajah of Tanjore, &c. and Land Revenues, and Farms and Licences, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1794-5.	1795-6.	1796-7.	Per Estimate. 1797-8.
Post Office Collections - - - - Pag^{s}	32,452	32,948	38,710	37,706
Land and Sea Customs - - - - - - -	1,20,603	1,35,815	1,38,309	1,31,427
Subsidy from the Nabob of Arcot - - -	9,07,793	8,77,097	8,85,500	9,27,737
Subsidy from the Rajah of Tanjore, and Revenue collected from his Countries -	3,50,000	4,20,500	4,30,487	*9,33,565
Subsidy from the Nizam - - - - - -	1,28,687	2,40,190	1,61,308	1,76,000
Land Revenues - - - - - - - - - -	22,29,099	23,23,000	22,51,336	23,10,064
Land Revenues and Customs collected in the Ceded Countries - - - - - - -	5,44,972	5,69,051	6,68,643	6,80,000
Farms and Licences - - - - - - -	1,25,849	1,37,158	96,050	1,20,000
Revenues of Ceylon and Dutch Settlements	—	—	3,20,478	5,20,190
Total Revenues - Pag^{s}	44,39,455	47,35,759	49,90,821	58,36,689

* This Sum consists of One Year's Subsidy and Peishcush, as by Treaty with the Rajah Pag^{s} 5,14,285
Expected Collections of Land Revenues from the assumed Provinces - - - - - - - 4,19,280
Pag^{s} 9,33,565

It is remarked in the Estimate, that the Whole of the Subsidy is not expected to be received.

East-India House,
18th January, 1799.

APPENDIX, No. 5.

FORT ST. GEORGE.

An ACCOUNT of the Annual Charges defrayed by the Eaſt-India Company at the Preſidency of FORT ST. GEORGE, and the Settlements ſubordinate thereto, and in the Carnatic and Northern Circars; diſtinguiſhing the ſame under the reſpective Heads of Civil, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Cuſtoms, for Three Years, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

	1794-5.	1795-6.	1796-7.	Per Eſtimate. 1797-8.
Poſt Office Charges - - - - Pag^{s}	23,502	28,778	31,352	32,528
Civil Charges - - - - - - - - -	3,20,710	3,15,794	2,77,378	2,79,471
Military Charges, including King's Troops	37,70,496	38,24,452	44,90,942	46,25,254
Buildings and Fortifications - - - -	47,820	98,048	87,070	80,000
Charges on the Revenues and Cuſtoms -	4,10,597	8,55,310	7,91,363	7,57,682
Charges on the Revenues of the Ceded Countries - - - - - - - - -	1,05,689	1,20,020	1,26,941	1,64,123
Charges on the aſſumed Revenues of Tanjore	—	17,353	44,908	87,664
Charges collecting the Revenues of Ceylon and Dutch Settlements, including Charges of Dutch Priſoners - - -	—	—	1,79,945	1,80,374
Total Charges - - Pag^{s}	46,78,814	52,59,755	60,29,899	62,07,096
Deduct Revenues - - -	44,39,455	47,35,759	49,90,821	58,36,689
Nett Charges - - Pag^{s}	2,39,359	5,23,996	10,39,078	3,70,407

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 6.

FORT ST. GEORGE.

A COMPARISON of the Eſtimated and Actual Amount of the Revenues of the Eaſt-India Company, at the Preſidency of FORT ST. GEORGE, and the Settlements ſubordinate thereto, and in the Carnatic and Northern Circars; under the Heads of Mint or Coinage Duties, Poſt Office Collections, Sea and Land Cuſtoms, Subſidies from the Nabob of Arcot, Rajah of Tanjore, &c. Land Revenues, and Farms, and Licences, for the Year 1796-7; and of the Charges defrayed for the ſame Year by the ſaid Company, in the ſaid Preſidency and Settlements, and in the Carnatic and Northern Circars; diſtinguiſhing the ſame reſpectively under the ſeveral Heads of Civil and Military, Buildings and Fortifications, and collecting the Revenues and Cuſtoms.

REVENUES.	Eſtimated Amount to be received for 1796-7.	Actual Amount received in 1796-7.	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.
	Pagodas.	Pagodas.	Pagodas.	
Poſt Office Collections	34,522	38,710	4,188	
Land and Sea Cuſtoms	67,215	1,38,309	71,094	
Subſidy from the Nabob of Arcot	9,05,661	8,85,500	—	20,161
D° from the Rajah of Tanjore and Revenues collected from his Countries	5,00,000	4,30,487	—	69,513
D° from the Nizam	1,76,590	1,61,308	—	15,282
Land Revenues	25,32,956	22,51,336	—	2,81,620
Land Revenues and Cuſtoms collected in the Ceded Countries	6,58,903	6,68,643	9,740	
Farms and Licences	1,20,656	96,050	—	24,606
Revenues of Ceylon and Dutch Settlements	4,02,003	3,20,478	—	81,525
Total Revenues - - Pag^{s}	53,98,506	49,90,821	85,022	4,92,707
Deduct Charges	50,13,062	—	Nett Deficiency in the Actual Receipts.	4,07,685
Nett Revenues - - - Pag^{s}	3,85,444			

CHARGES.	Eſtimated Amount. 1796-7.	Actual Amountpaid and due on Account. 1796-7.	Surplus in the Actual Charges.	Deficiency in the Actual Charges.	
	Pagodas.	Pagodas.	Pagodas.	Pagodas.	
Poſt Office Charges	29,155	31,352	2,197		
Civil - D°	2,59,113	2,78,223	19,110		
Military D°, including King's Troops	36,64,410	44,62,824	7,98,414		
Buildings and Fortifications	76,617	87,070	10,453		
Charges on the Revenues and Cuſtoms	7,79,310	8,01,262	21,952		
D° - - D° - - - Ceded Countries	1,19,509	1,26,941	7,432		
D° - the Aſſumed Revenues, Tanjore	—	44,908	44,908		
Charges collecting the Revenues of Ceylon and Dutch Settlements including Charges of Dutch Priſoners	84,948	1,88,649	1,03,701		
Total Charges - - Pag^{s}	50,13,062	60,21,229	10,08,167		Nett Deficiency in Actual Revenues
Deduct Revenues	—	49,90,821	4,07,685		
Nett Charges - - Pag^{s}	—	10,30,408	14,15,852		Total Deficiency in the Actual Account

East India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 7.

BOMBAY.

An ACCOUNT of the Annual Revenues of the East-India Company, at the Presidency of BOMBAY, and the Settlements subordinate thereto, under the Heads of Land Revenues, Customs, Farms and Licences, &c. for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1794-5.	1795-6.	1796-7.	Per Estimate. 1797-8.
Land Revenues - - - - - - - - - - R^s	6,24,340	5,69,650	3,53,094	4,02,430
Customs and Duties - - - - - - - - - -	5,59,218	3,73,051	4,71,061	4,05,900
Farms and Licences - - - - - - - - - -	included in Land Revenues		2,37,460	2,85,120
Subsidy from the Mahrattas, for the Detachment on Service with them - - - - - - - - -	1,34,280	—	—	—
D° - from the Rajah of Travencore - - - -	—	—	—	1,75,000
Revenue from the Ceded Countries, including Customs, &c. - - - - - - - - - - -	14,59,762	15,24,827	17,46,715	15,68,000
Total Revenues - Rupees	27,77,600	24,67,528	28,08,330	28,36,450

APPENDIX, No. 8.

BOMBAY.

An ACCOUNT of the Annual Charges defrayed by the East-India Company, at the Presidency of BOMBAY, and the Settlements subordinate thereto; distinguishing the same under the respective Heads of Civil, Marine, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs; for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1794-5.	1795-6.	1796-7	Per Estimate. 1797-8.
Civil Charges - - - - - - - - - - - R^s	9,08,110	7,78,812	9,55,478	8,95,517
Marine Charges - - - - - - - - - - -	6,91,776	5,93,257	5,84,417	6,15,050
Military Charges, including King's Troops -	41,64,813	44,74,531	54,22,347	50,49,600
Buildings and Fortifications - - - - - - -	2,34,374	98,860	2,54,534	2,32,700
Charges collecting the Revenues and Customs	1,09,877	1,17,246	1,51,227	1,65,200
Charges collecting the Revenues and Customs, &c. of the Ceded Countries - - - - - - - -	5,38,511	4,63,101	5,86,785	5,44,600
Total Charges - R^s	66,47,461	65,25,807	79,54,788	75,02,667
Deduct Revenues -	27,77,600	24,67,528	28,08,330	28,36,450
Nett Charges - - Rupees	38,69,861	40,58,279	51,46,458	46,66,217

East-India House,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

BOMBAY.

A COMPARISON of the Eſtimated and Actual Amount of the Revenues of the Eaſt-India Company, at the Preſidency of BOMBAY, and the Settlements ſubordinate thereto, under the Heads of Land Revenues and Cuſtoms, Farms and Licences, &c. for the Year 1796-7; and of the Charges defrayed for the ſame Year, by the ſaid Company, in the ſaid Preſidency and Settlements; diſtinguiſhing the ſame reſpectively under the ſeveral Heads of Civil, Marine, Military, Buildings and Fortifications, and collecting the Revenues and Cuſtoms.

REVENUES.	Eſtimated Amount to be received in 1796-7.	Actual Amount received in 1796-7.	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.
Land Revenues - - - - - - - R^s	5,68,218	5,90,554	22,336	
Cuſtoms - - - - - - - - - -	3,37,615	4,71,061	1,33,446	
Farms and Licences - - - - - -	included in Land Revenues.			
Land Revenues, Cuſtoms, &c. in the Ceded Countries - - - - - - -	15,27,141	17,46,715	2,19,574	
Subſidy from the Rajah of Travencore -	1,00,000	- - -	- - -	1,00,000
Total Revenues - Rupees	25,32,974	28,08,330	3,75,356	1,00,000
			Nett Surplus in Actual Receipts	2,75,356

CHARGES.	Eſtimated Amount 1796-7.	Actual Amount paid and due on Account 1796-7.	Surplus in the Actual Charges.	Deficiency in the Actual Charges.
Civil - - - - - - - - - - R^s	8,86,946	9,83,032	96,086	
Marine - - - - - - - - - - -	5,98,273	6,38,183	39,910	
Military - - - - - - - - - -	46,11,188	48,86,275	2,75,087	
Buildings and Fortifications - - -	2,26,700	2,54,534	27,834	
Charges collecting the Revenues and Cuſtoms - - - - - - - - -	1,14,215	1,51,033	36,818	
Charges collecting the Revenues, &c. of the Ceded Countries - - - - -	4,78,000	5,69,835	91,835	
Total Charges - Rupees	69,15,322	74,82,892	5,67,570	
Deduct Revenues - - -	25,32,974	28,08,330	2,75,356	Deduct Surplus of Actual Revenue.
Nett Charges - - Rupees	43,82,348	46,74,562	2,92,214	Increaſe in Nett Charges.

East India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 10.

An ACCOUNT of the Annual Charges defrayed by the Eaſt-India Company, for the Management of their Trade and Commerce in BENGAL, at MADRAS, and at BOMBAY; ſo far as the ſame can be diſtinguiſhed from the Civil or other Charges reſpectively; for Three Years, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

	1794-5.	1795-6.	1796-7.	Per Eſtimate. 1797-8.
BENGAL.				
Charges at the Preſidency and Subordinates CR^{s}	15,03,219	16,99,153	17,76,332	17,35,847
MADRAS.				
Charges at the Preſidency and Subordinates Pag^{s}	2,67,044	2,74,979	2,31,926	2,39,681
BOMBAY.				
Charges at the Preſidency and Subordinates Rup^{s}	1,65,305	2,86,007	1,97,554	2,49,000

Eaſt-India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 10. (a.)

An ACCOUNT of the Expences of the Reſidency of FORT MARLBOROUGH and its Dependencies; for Three Years, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

	1794-5.	1795-6.	1796-7.	Per Eſtimate. 1797-8.
Civil Charges - - - - - - - - Dollars	91,205	1,13,861	1,26,114	1,20,000
Military Charges - - - - - - - - - -	1,62,498	1,94,430	1,83,179	1,82,500
Buildings and Fortifications - - - - -	25,355	76,950	1,05,969	90,000
Total Charges, - - - Dollars	2,79,058	3,82,241	4,15,262	3,92,500
Deduct, Revenues ariſing from Cuſtoms, Farms, and Licences - - - - - - - - - -	20,447	20,162	18,583	20,060
Nett Charges, - - - Dollars	2,58,611	3,62,079	3,96,679	3,72,440

Eaſt-India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 10. (b)

AMOUNT of the Expences of the Iſland of ST. HELENA, and the Factory of CANTON; for Three Years; according to the lateſt Advices.

		1794-5.	1795-6.	1796-7.
ST. HELENA.				
Civil Charges -	£.	11,148	12,944	10,032
Military Charges - - - - - - - - - - - - - - - - - -		29,372	35,586	31,641
Buildings and Fortifications - - - - - - - - - - -		1,558	2,108	1,326
Total Charges - - - - - - - - - - - - - - - - - - -	£.	42,078	50,638	42,999
Deduct Revenues ariſing from Rents, Farms and Cuſtoms - - - - - - - - - - - - - - - - - - -		1,119	1,291	1,049
Nett Charges -	£.	40,959	49,347	41,950

		1794-5.	1795-6.	1796-7.
CANTON.				
Factory Charges - - - - - - - - - - - - - - - - - -	Tales	1,28,061	1,12,303	1,40,265
At 6*s* 8*d* per Tale - - - - - - - - - - - - - - - - - -	£.	42,687	37,434	46,755

East India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

ABSTRACT Eſtimate of the Probable Reſources and Diſburſer

D^r

To Balance.—Amount remaining in the ſeveral Departments, on 30th April 1797.

CIVIL DEPARTMENT.			
General		19,91,385	
Judicial		95,298	
Revenue		24.99,186	
Commercial		8,94,193	
Marine		76,928	
			55,56,990
MILITARY DEPARTMENT			1,32,156

RESOURCES.

CIVIL DEPARTMENT.

General. -	Mint Duties	35,000		
	Poſt Office Collections	1,36,000		
	Account Preſents	25,000		
	Receipts expected from the Nabob Aſoph ul Dowlah, Account Saudit Ally and the Rohilla Stipends, and the Reſidencies at Lucknow, and with Scindia	5,38,758		
	Stamp Duties	5,00,000		
			12,34,758	
Judicial. -	Licences for Sale of Spirits, and Fees and Fines		4,08,000	
Revenue. -	Land Revenues: Expected Collections in Bengal, Bahar, Oriſſa, and Benares, for the Year	2,77,00,000		
	Balances of former Years	21,00,000		
	Collections, Account Syer	7,90,000		
			3,05,90,000	
Commercial. -	Salt: Expected Receipt from Sale of	1,00,00,000		
	Opium - - - D°	15,00,000		
	Cuſtoms: Expected Collections at Calcutta, Mangee, and Benares	12,90,000		
			1,27,90,000	
Marine. -	Moorings at Diamond Harbour		1,500	
				4,50,24,258
MILITARY DEPARTMENT.				
Army Subſidy from the Vizier for the Troops ſerving in his Dominions				47,00,000

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.				
	Notes expected to be iſſued on Transfer from Madras and Bombay		7,00,000	
	D° to Prize Agents of Columbo, and on Account of Supplies, &c.		28,00,000	
	Loans at 12 per Cent.		25,00,000	
	Sale of Imports, including Stores		20,00,000	
	Sale of Grain		2,00,000	
	Remittance Loan	40,00,000		
	Subſcriptions to Transfer Remittance	15,00,000		
			55,00,000	
	Fort St. George.—Subſidy to be paid to that Government by the Nizam, for the Bengal Detachment ſerving at Hydrabad		6,00,000	
	Prince of Wales's Iſland.—Advances from, to Paymaſter of the Troops		90,000	
	Nabob Aſoph ul Dowlah, to be received on Account of Stipends payable at Benares		2,17,821	
	French War.—Rent, &c. Chandernagore		24,000	
	Dutch War.—D° - - - Chinſura		12,000	
	Sebundy Off-Reckonings		30,000	
				1,46,73,821
Revenue -	Tuckavy Advances		45,000	
	Loan from Rajah of Benares		4,78,437	
				5,23,437
Commercial. -	Sale of Exports			60,000
Marine -	Account Penſion Fund			13,000
MILITARY DEPARTMENT.				1,52,70,258
	Stoppages.—Account Off-Reckonings		3,63,000	
	Collections.—Account Buzar Fund		1,70,000	
	Stoppages from Pay of the Sick in the Hoſpital		37,000	
				5,70,000

Eaſt-India Houſe,
18th January 1799.

Sicca Rupees -

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

of the BENGAL Government, from the 1st of May 1797 to the 30th of April 1798.

C^r

				Sicca Rupees.
	By Ordinary Diſburſements.			
CIVIL DEPARTMENT.				
General. -	Durbar Charges, Embaſſies to Native Courts, Secret Services	10,00,000		
	Nizamut Stipends	18,71,200		
	Stipend to the Nabob Saudit Ally	1,81,829		
	Mint and Aſſay Offices	1,65,000		
	Poſt Office Charges	1,96,000		
	Salaries, Eſtabliſhments, &c.	17,44,198		
			51,58,227	
Judicial. -	Supreme Court and Law Charges	5,00,000		
	Adawlut, Sudder Dewanny, and Nizamut, including Provincial Court of Appeal	10,28,000		
	D^o - - - City and Zillah	20,83,000		
	Calcutta Police, Coroner, and Court of Requeſts	1,30,670		
	Diet of Priſoners, &c.	2,47,000		
	Provincial Police	5,99,000		
			45,87,670	
Revenue. -	Eſtabliſhed Charges in the Provinces	18,13,800		
	Board of Revenue, and Eſtabliſhments at the Preſidency	4,19,000		
	Penſions and Charitable Allowances	6,00,000		
			28,32,800	
Commercial. -	Board of Trade, and Offices at the Preſidency	4,94,000		
	Eſtabliſhed Charges at the Factories and Aurungs	4,02,420		
	Salt: Advances to Manufacturers, and for Purchaſe of Coaſt and Balaſore Salt, alſo Charges	29,50,000		
	Opium: Advances to Manufacturers, alſo Charges	12,40,000		
	Cuſtoms: Charges of Collection	1,22,100		
			52,08,520	
Marine. -	Eſtabliſhed and Contingent Charges		5,58,420	
			1,83,45,637	
MILITARY DEPARTMENT.				
	Pay and Allowances to the ſeveral Corps, including King's Troops	1,34,10,000		
	Off-Reckonings	3,63,000		
	Stores	3,80,000		
	Extraordinaries	1,00,000		
	Buildings and Repairs	5,57,000		
			1,47,90,000	
				3,31,35,637
EXTRAORDINARY DISBURSEMENTS.				
CIVIL DEPARTMENT.				
General —	Notes ordered for Payment, not demanded	25,000		
	Notes and Bonds expected to be ſubſcribed to the Remittance	14,80,000		
	Intereſt on Bonded and other Debts	36,75,000		
			51,80,000	
	Intereſt on unclaimed Shares of the Rohilla Donation		14,000	
	Advances to Commanders of Europe Ships		2,50,000	
	Ditto to Prize Agents of Columbo for Spices, &c.		22,79,100	
	Purchaſe of Grain		3,00,000	
	Nabob Aſolph ul Dowlah to be paid on his Account at Benares		2,17,821	
	French War.—Subſiſtence to Inhabitants at Chandernagore, Priſoners, &c.	1,60,000		
	Dutch War.—Eſtabliſhment at Chinſura, Subſiſtence of Inhabitants	1,56,000		
			3,16,000	
	Agents, Advances to, for Cloathing Sebundy Corps		40,000	
	Amount of Freight and other Charges for the intended Expedition, now countermanded		8,00,000	
Supplies to other Preſidencies and Settlements.				
Fort St. George.				
	Supplies to that Preſidency, alſo to the Moluccas, Ceylon, &c.	66,00,000		
	Notes expected to be transferred	4,50,000		
			70,50,000	
Bombay.—	Supplies	40,00,000		
	Notes expected to be transferred	2,50,000		
			42,50,000	
	Fort Marlbro'		5,00,000	
	Canton		12,00,000	
	Prince of Wales's Iſland		2,50,000	
	St. Helena		80,000	
	Cape of Good Hope		20,000	
			1,33,50,000	
			2,27,46,921	
Judicial. -	Building and Repairing Jails		1,00,000	
Revenue. -	Tuckavy Advances		52,000	
	Payments expected on Moſhaira		48,000	
	Loan from Rajah of Benares		2,50,000	
			3,50,000	
Commercial. -	Advances for the Inveſtment, including Charges added to the Invoices		90,00,000	
Marine. -	Advances for building Schooner, &c.		1,00,000	
			3,22,96,921	
MILITARY DEPARTMENT.				
	Off-Reckonings, and Advances to Contractors for Cloathing the Army		2,80,000	
	Board of Superintendance for Breed of Cattle		70,000	
	Purchaſe of Horſes for 27th Regiment Dragoons, &c.		3,50,000	
			7,00,000	
Balance.—Amount expected to be remaining in the ſeveral Departments on 30th April 1798				3,29,96,92
				51,21,10
		Sicca Rupees -		7,12,53,66

APPENDIX

APPENDIX I.

ARMY ESTIMATES.

Estimate of the Proposals Expenditure and Disbursements of the

| | | |

ABSTRACT Eſtimate of the Probable Reſources and Diſburſements of

D^r

To Balance.—Amount remaining in the following Departments on 30th April 1797.

CIVIL DEPARTMENT.			
General	4,94,436		
Revenue	7,00,141		
Commercial	1,32,162		
		13,26,739	
MILITARY DEPARTMENT		2,45,381	
			15,72,120

RESOURCES.

CIVIL DEPARTMENT.			
General.			
Poſt Office Collections			37,786
Revenue.			
Land Revenues, Current Year	20,90,220		
D° Balances	2,92,566		
	23,82,786		
Cuſtoms and Duties	1,69,390		
		25,52,176	
Ceded Countries—Land Revenues,—Current Year	6,37,366		
D° Balances	12,812		
		6,50,178	
Salt: Expected Receipts from Sale of		46,136	
			32,48,490
			32,86,276
MILITARY DEPARTMENT.			
Subſidy from the Nabob of Arcot	6,35,295		
Peſhcuſh from the Polygars	2,92,442		
		9,27,737	
Subſidy and Peſhcuſh from Rajah of Tanjore	5,14,285		
Expected to be received in Revenue Department	4,19,280		
		9,33,565	
To be received from Nizam for Expences of the Detachment		1,76,000	
			20,37,302

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.			
General.			
Certificates to Commanders of Europe Ships		37,470	
Bills on the Court of Directors		12,00,000	
Depoſits for Native Servants		1,000	
Nabob of Arcot, Certificates iſſued to his Creditors		7,94,214	
Sales of Imports, including Stores		2,05,675	
Bengal Preſidency, Specie received in May 1797	92,000		
Amount ſhipped at Bengal for the Manilla Expedition expected to be received here	2,05,479		
Expected to be received for Expences of Nizam's Detachment	2,00,000		
D° for Peſhcuſh to the Nizam	2,00,000		
		6,97,479	
Bombay Preſidency: Pepper expected to be received		10,285	
Nabob of Arcot: Account Private Creditors		6,21,105	
Rajah of Tanjore	60,000		
Rajah Tuljagee	20,000		
		80,000	
			36,47,228
Judicial.			
Cutchery Court			12,000
Revenue.			
Tuckavy Advances		14,001	
French Poſſeſſions.—Revenue from		38,736	
Dutch - D° - - D°	11,288		
——— Ceylon - D°	5,08,902		
		5,20,190	
			5,72,927
Commercial.			
Sale of Exports		250	
Balances from Contractors		1,185	
			1,435
			42,33,590
MILITARY DEPARTMENT.			
Sale of Military Stores			15,000
			Pagodas -

East India Houſe,
18th January 1799.

N D I X, No. 12.

ents of the MADRAS Government, from the 1st of May 1797 to the 30th of April 1798.

Cr

			Pagodas.
By Ordinary Disbursements.			
CIVIL DEPARTMENT.			
General.			
Governor's Office, Durbar Charges, &c.		37,492	
Salaries of Governor and Council		70,000	
Do, and Allowances to the several Offices, &c.		2,00,426	
			3,07,918
Judicial.			
Salaries, Allowances, and Charges of Mayor's Court, Justices of Peace, &c.			37,081
Revenue.			
Presidencies and Subordinates, Salaries and Allowances	49,660		
Charges Collections, and Pensions, &c.	4,46,165		
		4,95,825	
Ceded Countries.—Charges Collections		1,64,123	
Peshcush to the Nizam, including Arrears		3,66,375	
Assigned Peshcush		17,904	
Charges collecting Revenues in the Tanjore Districts, &c.		82,664	
			11,26,891
Commercial.			
Wages, Allowances, and Expences			1,11,886
Marine.			
Office Establishments, &c.			7,489
			15,91,265
MILITARY DEPARTMENT.			
Pay and Allowances to the Troops, including Off-reckonings		35,00,000	
Buildings and Repairs		80,000	
Stores		1,00,000	
			36,80,000
			52,71,265
EXTRAORDINARY DISBURSEMENTS.			
CIVIL DEPARTMENT.			
General.			
Old Bonds expected to be paid off		23,672	
Notes issued at Cuddalore		980	
Interest on Bonds and other Debts, including One Year's Interest to the Nabob's Creditors		2,66,818	
Purchase of Grain		1,00,000	
Pepper to be sent to Europe		10,285	
Advances to Commanders of Europe Ships		19,265	
Admiral Rainier, Account Naval Stores		29,000	
Allowances to Officers of His Majesty's Squadron		26,000	
		4,76,020	
Supplies to other Presidencies, &c.			
Bengal—Salt Contract	55,769		
Bombay—An Advance	360		
Canton—Sent to the Supra Cargoes	46,000		
Dutch Settlements.—Sundry Expences for Allowances to Troops, Grain and Stores, &c.	6,00,000		
Pay and Allowances to Dutch Families, Prisoners, &c.	97,350		
	6,97,350		
French, Families and Prisoners, Allowances to	89,880		
Ceylon, Pay, Allowances, &c.	11,317		
		9,00,676	
Expedition to Manilla		1,50,000	
Nabob of Arcot, to be paid his Private Creditors, and Certificates to be issued		12,96,187	
Rajah of Tanjore, - Do - - Do		3,920	
			28,26,803
Revenue.			
Sundry Charges expected to be incurred		84,589	
French Possessions, Charges collecting Revenues		3,610	
Dutch - Do - Do		45,377	
			1,33,576
Commercial.			
Advances for the Investment		18,01,184	
Purchase of Stores, &c.		4,295	
Charges of Commercial Resident at Ceylon, including Establishment, &c.		28,330	
			18,33,809
			47,94,188
MILITARY DEPARTMENT.			
Off-reckoning Fund		80,000	
Advances to Cloathing Contractor, Stationary, &c.		67,500	
Detachment serving with the Nizam		2,00,000	
			3,47,500
By Balance—Amount expected to remain in the several Departments on 30th April 1798			51,41,688
			7,31,335
		Pagodas	1,11,44,288

(Errors excepted)

WM. WRIGHT,

Auditor of Indian Accounts.

DAKAR Convention from the 1st of May 1917 to the 30th of April 1918

ABSTRACT Eſtimate of the Probable Reſources and Diſburſement

D^r

To Balance.—Amount remaining in the ſeveral Departments, on the 30th April 1797.

CIVIL DEPARTMENT.			
General	2,34,453		
Revenue	8,75,015		
Commercial	69,006		
Marine	1,325		
		11,79,799	
MILITARY DEPARTMENT		4,14,041	

ORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.			
Poſt Office Collections			40,000
Judicial.			
Provincial Courts, Police Tax, &c.			19,000
Revenue.			
Land Revenues, Farms, and Licences, at the Preſidency	2,87,300		
D° D° at the Subordinates	3,75,250		
D° D° in the Ceded Countries	14,51,000		
		21,13,550	
Cuſtoms and Duties at the Preſidency	2,15,000		
D° D° at the Subordinates	1,28,900		
D° D° in the Ceded Countries	82,000		
		4,25,900	
			25,39,450
Commercial.			
Hire of Luggage Boats			13,500
Marine.			
Hire of Dry Docks, Light Houſe Duty, &c.			23,000
			26,34,950
MILITARY DEPARTMENT.			
Subſidy expected from the Rajah of Travencore			1,75,000

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.			
Notes expected to be ſold		10,00,000	
Remittance Loan		12,00,000	
Sale of Imports and Stores		15,00,000	
Recovery from Eſtate of Colonel Keating		2,800	
Bills on Court of Directors		10,000	
Sale of Grain		1,30,000	
Commiſſioner at Cochin—Revenue expected		40,000	
Bengal Preſidency.			
Certificates for Bills on Court of Directors	5,00,000		
D° for Bengal Notes	4,00,000		
Bills on Benares and Calcutta	50,00,000		
		59,00,000	
Cape of Good Hope.			
Certificates on the Governor		1,35,275	
			99,18,075
Marine.			
Sale of Stores			1,82,000
			1,01,00,075
MILITARY DEPARTMENT.			
Off-Reckoning Stoppages, and Sale of Stores			1,55,000

East-India Houſe,
18th January 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

Rupees

E N D I X, No. 13.

ements of the Bombay Government, from the 1st of May 1797 to the 30th of April 1798.

Cr

Rupees.	By DISBURSEMENTS.				Rupees.
	ORDINARY.				
	CIVIL DEPARTMENT.				
	General. - Salaries of Governor and Council			2,04,000	
	D° - to the Public Offices and Eſtabliſhmeuts at the Preſidency		2,68,700		
	Houſe Repairs, Penſions, repairing Roads, &c.		1,62,800		
	Poſt Office, Preſidency, and Subordinates		40,000		
				4,71,500	
15,93,840	Salaries, Allowances, and Contingencies at Subordinates			2,18,417	
	D° - - - - - D° - - - - - at Malabar			9,000	
					9,02,917
	Judicial.				
	Eſtabliſhment of Mayor's Court, Courts of Appeal and Requeſt, alſo Law Charges			29,200	
	Court of Oyer and Terminer, Police Eſtabliſhments, &c.			27,100	
	Provincial Courts at Malabar			1,04,000	
					1,60,300
	Revenue.				
	Charges Collection at the Preſidency		10,000		
	Penſions and Charitable Allowances		56,000		
				66,000	
	Charges Collections at the Subordinates			63,900	
	D° - - - - - - - at Malabar		3,80,000		
	Buildings and Repairs - D°		20,000		
				4,00,000	
					5,29,900
	Commercial.				
	Charges not put upon the Goods at the Preſidency		59,500		
	D° - - - - - D° - - - - - Subordinates		67,000		
	D° - - - - - D° - - - - - Malabar		18,000		
				1,44,500	
	Charges collecting the Cuſtoms at the Preſidency, and Subordinates		40,900		
	D° - - - D° - - - at Malabar		15,000		
				55,900	
					2,00,400
	Marine.				
	Expence thereof at the Preſidency and Subordinates, including Marine Battalion				7,13,050
28,09,950					25,06,567
	MILITARY DEPARTMENT.				
	Eſtabliſhed Allowances and Charges, including King's Troops			39,65,000	
	Extraordinaries			4,00,000	
	Stores and Contractors			4,80,000	
	Buildings and Repairs			1,20,000	
					49,65,000
					74,71,567
	EXTRAORDINARY DISBURSEMENTS.				
	CIVIL DEPARTMENT.				
	General.				
	Bond Debt, advertiſed for Payment, but not demanded		50,000		
	Intereſt on Notes, &c.		3,25,000		
	Notes expected to be paid off		1,20,000		
	Depoſits, alſo due to John Forbes		97,435		
	Notes ſubſcribed for Bills on England		5,00,000		
	D° - - - for Bengal Notes		4,00,000		
	Certificates to be exchanged for Notes		1,43,836		
	Bills of Exchange accepted		56,000		
	Money borrowed		1,98,626		
				18,90,897	
	Advances to Commanders of Europe Ships			50,000	
	Supplies to other Settlements.				
	Bengal, - - - - - Supplies to		10,000		
	D° - to Bencoolen		5,000		
	Coir from Malabar		20,000		
				35,000	
	Fort St. George, - - Diſburſements on Account of			5,000	
	Cape of Good Hope, - Supplies			1,35,276	
1,02,55,075	Canton, - - - - - Inveſtment of Sandal Wood and Pepper			2,58,460	
	Cochin, - - - - - Allowances and Charges			50,000	
	Purchaſe of Grain - -			1,00,000	
					25,24,633
	Commercial. - - Advances for Inveſtment				28,60,000
	Marine. - - - - Purchaſe of Stores and Timber			2,76,000	
	Table Allowances to His Majeſty's Squadron			3,600	
					2,79,600
					56,64,233
	MILITARY DEPARTMENT.				
	Off-Reckoning Fund			1,25,000	
	Priſoners of War			80,000	
					2,05,000
					58,69,233
	BALANCE expected to remain in the different Departments on 30th April 1798				13,18,065
1,46,58,865				Rupees -	1,46,58,865

APPENDIX, No. 14.

A General ABSTRACT of the Estimates of the Revenues and Charges of the Presidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY; from 1st May 1797 to 30th April 1798.

REVENUES.	Fort. William.	Fort St. George.		Bombay.		Total.
	CRs	Pags	CRs	Rups	CRs	CRs
Mint Duties	40,600	included in Customs.		—	—	40,600
Post Office Collections	1,57,760	37,706	1,60,250	—	—	3,18,010
Benares Revenue	44,96,856	—	—	—	—	44,96,856
Subsidy from the Nabob of Oude	58,66,037	—	—	—	—	58,66,037
Do - - - - Nabob of Arcot	—	9,27,737	39,42,882	—	—	39,42,882
Do - - - - Rajah of Tanjore	—	† 9,33,565	39,67,651	—	—	39,67,651
Do - - - - Nizam	—	1,76,000	7,48,000	—	—	7,48,000
Do - - - - Rajah of Travencore	—	—	—	1,75,000	2,03,000	2,03,000
Land Revenues	3,15,90,744	23,10,064	98,17,772	4,02,430	4,66,819	4,18,75,335
Police Taxes, &c.	* 4,73,280	—	—	—	—	4,73,280
Stamp Duties	* 5,80,000	—	—	—	—	5,80,000
Customs	8,93,200	1,31,427	5,58,565	4,05,900	4,70,844	19,22,609
Farms and Licences	—	1,20,000	5,10,000	2,85,120	3,30,739	8,40,739
Salt, Sale of	1,16,00,000	—	—	—	—	1,16,00,000
Opium, Do.	17,40,000	—	—	—	—	17,40,000
Revenues collected in the Ceded Countries	—	6,80,000	28,90,000	15,68,000	18,18,880	47,08,880
Do. - - - of Ceylon and Dutch Settlements	—	5,20,190	22,10,808	—	—	22,10,808
Total Revenues	5,74,38,477	58,36,689	2,48,05,928	28,36,450	32,90,282	8,55,34,687
Deduct Charges	3,89,39,910				Deduct Total Charges	7,40,23,162
Nett Revenues	1,84,98,567				Total Nett Revenues - CRs	1,15,11,525

CHARGES.	Fort William.	Fort St. George.		Bombay.		Total.
	CRs	Pags	CRs	Rups	CRs	CRs
Civil.						
Mint Charges	1,91,400	—	—	—	—	1,91,400
Post Office Charges	2,27,360	32,528	1,38,244	—	—	3,65,604
Charges of Residency at Benares	6,97,160	—	—	—	—	6,97,160
Charges of Resident's Office at Lucnow	3,01,600	—	—	—	—	3,01,600
Other Charges of the Civil Establishment	28,23,670	2,79,471	11,87,752	8,95,517	10,38,800	50,50,222
Total Civil Charges	42,41,190	3,11,999	13,25,996	8,95,517	10,38,800	66,05,986
Judicial.						
Supreme Court and Law Charges	5,91,681	—	—	—	—	5,91,681
Charges of the new Establishments for the Administration of Justice	41,76,696	—	—	—	—	41,76,696
Total Judicial Charges	47,68,377	—	—	—	—	47,68,377
Military Charges	1,80,44,960	46,25,254	1,96,57,330	50,49,600	58,57,536	4,35,59,826
Marine Charges	7,46,947	—	—	6,15,050	7,13,458	14,60,405
Buildings and Fortifications	7,38,920	80,000	3,40,000	2,32,700	2,69,932	13,48,852
Revenue Charges	54,32,280	7,57,682	32,20,148	1,65,200	1,91,632	88,44,060
Do - of the Ceded Countries	—	1,64,123	6,97,523	5,44,600	6,31,736	13,29,259
Do - of the Assumed Revenues	—	87,664	3,72,572	—	—	3,72,572
Customs, Charges Collections	77,836	Included in Revenue Charges.			—	77,836
Stamp Duties - - Do	29,000	—	—	—	—	29,000
Salt, Advances and Charges	34,22,000	—	—	—	—	34,22,000
Opium - - Do	14,38,400	—	—	—	—	14,38,400
Charges collecting Ceylon, &c. Revenues	—	1,80,374	7,66,589	—	—	7,66,589
Total Charges	3,89,39,910	62,07,096	2,63,80,158	75,02,667	87,03,094	7,40,23,162
Deduct Revenues		58,36,689	2,48,05,928	28,36,450	32,90,282	
Nett Charges		3,70,407	15,74,230	46,66,217	54,12,812	

* See Note to No. 1.

† See Note to No. 4.

East India House,
18th January 1799

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 15.

An ACCOUNT of the Amount received at the ſeveral Preſidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, for the Sale of Import Goods and Stores, and for Certificates on the Court of Directors; within the laſt Three Years reſpectively, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

SALES of IMPORT GOODS.	1794–5.	1795–6.	1796–7.	per Eſtimate. 1797–8.
Bengal - - - - - - - - CR^s	18,29,498	20,51,366	17,89,407	23,20,000
Madras - - - - - - - - - -	13,14,151	9,97,802	8,87,731	8,74,119
Bombay - - - - - - - - - -	11,55,864	9,39,363	9,73,830	16,50,000
CR^s	42,99,513	39,88,531	36,50,968	48,44,119
Average of 3 Years - - - - - - CR^s		39,79,671		

CERTIFICATES.	1794–5.	1795–6.	1796–7.	per Eſtimate. 1797–8.
Bengal - - - - - - - CR^s	9,280	27,262	9,164	—
Madras - - - - - - - - - -	11,71,041	4,20,142	1,59,248	1,59,248
Bombay - - - - - - - - - -	1,41,940	1,00,121	—	—
CR^s	13,22,261	5,47,525	1,68,412	1,59,248
Average of 3 Years - - - - - - CR^s		6,79,399		

East India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 16.

AMOUNT of the BOND and other DEBTS owing by the East-India Company, at their several Presidencies in the East-Indies, on the 30th April, 1797; the RATES of Interest which such Debts respectively carry; and the Annual Amount of such Interest.

BENGAL.				
REGISTER DEBT.				
Amount of Bonds and Notes, bearing Interest at 8 per Cent. - - - - - - - - - - Sicca R^s		3,19,96,374		
D° - - of - D° - at 6 per Cent. -		48,54,039		
D° of Notes for Columbo Spices, to be issued at 8 per Cent. - - - - - - - - - -		22,63,646		
		3,91,14,059		
Batta 16 per Cent. - -		62,58,249	Current Rupees	
			4,53,72,308	
Loans taken up at 12 per Cent. - - - Sicca R^s		37,48,461		
Batta 16 per Cent. - -		5,99,754		
			43,48,215	
Interest accruing on the above Debts, to 30th April, 1797 - - - - - - - - - - - - Sicca R^s		17,90,798		
Batta 16 per Cent. - -		2,86,527		
			20,77,325	
Bonds and Notes ordered for Payment not demanded		1,43,107		
Batta 16 per Cent. - -		22,897		
			1,66,004	
				5,19,63,852
Due on Account Deposits - - - - - Sicca R^s		10,81,286		
on Account Rohilla Donations - - - - - -		1,91,198		
on Account Bills drawn from other Presidencies, viz.				
In Course of Payment -	10,75,719			
Not in Course of Payment	9,20,619			
		19,96,338		
Loan from the Rajah of Benares - - - - - - -		4,78,437		
ARREARS AND DEBTS.				
Civil Department—General - Sicca R^s	4,92,063			
Judicial - - - -	3,25,449			
Revenue - - - -	3,04,636			
Commercial - -	12,50,770			
Marine - - - -	2,43,086			
		26,16,004		
Military Department - - - - - - - - - -		23,43,710		
Sicca R^s		87,06,973		
Batta 16 per Cent. - -		13,93,116		
			1,01,00,089	
Total Bengal - CR^s		—	—	6,20,63,941
MADRAS.				
BONDS, NOTES, &c.				
Amount of Bonds bearing Interest at 12 per Cent. Pag^s		2,72,714		
D° - - D° - bearing Interest at 8 per Cent. -		14,02,754		
Amount of Notes, bearing Interest at 6 per Cent. -		1,34,273		
D° - of Certificates - - - at - D° - -		3,59,832		
Acknowledgments granted to the Private Creditors of the Nabob, not included in the Quick Stock, but bearing Interest - - - - - - - -	19,85,536			
Add 2 per Cent. Discount to be allowed thereon - - - - - - - - - -	39,711			
		20,25,247		
Carried forward Pag^s		41,94.820		
Carried forward		—		6,20,63,941

Brought forward	—	CRs	6,20,63,941
MADRAS.			
Brought forward Pags	41,94,820		
Bonds granted to the Private Creditors of the Rajah of Tanjore, payable in India, omitted in the Quick Stock	98,184		
Amount due on Depoſits bearing Intereſt at 6 per Cent.	30,493		
Intereſt accruing on the above, to 30th April, 1797	1,41,663		
Bonds ordered for Payment not demanded	23,672		
	44,88,832		
Due on Account Depoſits, not at Intereſt	1,25,257		
Due to the Nizam for Peſhcuſh for the Circars	1,74,595		
ARREARS AND DEBTS.			
Civil Department.—General 11,345			
Revenue 51,253			
Commercial 60,171			
1,22,769			
Military Department 1,88,819			
	3,11,588		
Total Madras	Pagodas	51,00,272	
at 425 CRs per 100 Pags	—	CRs	2,16,76,156
BOMBAY.			
Amount of Notes, bearing Intereſt at 6 per Cent.	Rupees 48,01,289		
Dº of Loan at 9 per Cent.	4,40,173		
Intereſt on the above	1,60,000		
Certificates and Debts at 9 per Cent.	3,62,872		
Bonds ordered for Payment not demanded, Intereſt included	1,64,224		
	59,28,558		
Due on Account Depoſits	3,21,826		
Dº for Bills of Exchange	56,000		
Dº to the King of Travencore for Pepper	1,12,086		
ARREARS AND DEBTS.			
Civil Department.—General 77,373			
Revenue 32,277			
Commercial 20,403			
Marine 1,35,562			
2,65,615			
Military Department 7,43,640			
	10,09,255		
Total Bombay	Rupees	74,27,725	
at 116 CRs per 100 Bombay Rupees	—	CRs	86,16,161
FORT MARLBOROUGH.			
Paper Currency outſtanding Dollars	1,36,782		
Bonds Dº	80,335		
Depoſits and other Debts	25,326		
Total Fort Marlborough	Dollars	2,42,443	
at 243 CRs per 100 Dollars		CRs	5,89,136
Total Debts in India		CRs	9,29,45,394

APPENDIX, No. 16. *Continued.*

ANNUAL AMOUNT OF INTEREST ON DEBTS.

	Principal.		Intereſt.	Current Rupees.
BENGAL.				
On Regiſter Debts - - - - - - Sicca Rupees	3,42,60,020	at 8 per Cent.	27,40,801	
On D° - - - - - - - - - - - - - - - -	48,54,039	at 6 D° —	2,91,242	
On Loans - - - - - - - - - - - - - - -	37,48,461	at 12 D° —	4,49,815	
Sicca Rupees	4,28,62,520	- - Sa Rs	34,81,858	
Batta, 16 per Cent.	68,58,003	- - - -	5,57,097	
Current Rupees	4,97,20,523	- - - -	- - -	40,38,955
MADRAS.				
On Bonds - - - - - - - - - - - - - Pags	2,72,714	at 12 per Cent.	32,726	
On D° - - - - - - - - - - - - - - - -	14,02,754	at 8 D° —	1,12,220	
On Notes, Certificates, and Depoſits - - - - - -	26,48,029	at 6 D° —	1,58,882	
Pagodas	43,23,497	- - Pags	3,03,828	
at 425 CRs per 100 Pagodas - CRs	1,83,74,862	- - - -	- - -	12,91,269
BOMBAY.				
On Notes - - - - - - - - - - - Rupees	48,01,289	at 6 per Cent.	2,88,077	
On Loans and Certificates - - - - - - - - - -	8,03,045	at 9 D° —	72,274	
Rupees	56,04,334	- - - -	3,60,351	
at 116 CRs per 100 Rupees - CRs	65,01,027	- - - -	- - -	4,18,007
BENCOOLEN.				
On Bonds - - - - - - - - - - - - Dollars	80,335	at 10 per Cent.	8,033	
at 243 CRs per 100 Dollars - CRs	1,95,214	- - - -	- - -	19,521
Total Amount bearing Intereſt - CRs	7,47,91,626	Total Annual Intereſt CRs		57,67,752

East-India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,

Auditor of Indian Accounts.

APPENDIX, No. 17.

An ACCOUNT of the Amount of DEBTS ſubſcribed in INDIA, between 30th April 1796 and the 1ſt May 1797; agreeable to the Court's Orders of 25th June 1793.

		Current Rupees.
BENGAL -		40,75,727
MADRAS - - -	Pag^{s} 2,52,358, at 425 CR^{s} per 100 - -	CR^{s} 10,72,521
BOMBAY - - -	Rup^{s} 2,54,977, at 116 CR^{s} per 100 - -	CR^{s} 2,95,773
	Total - -	CR^{s} 54,44,021

East-India Houſe,
18th January, 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

EXTRAORDINARY RECEIPTS—*Carried forward* . . . . . £

Carried forward . . . . . £

Judicial.

On Deposits . . . . . £
On Balances . . . . . £

Amount received in Aid of Colonial Revenue by Act . . . . . £
Costs on Remittances from Jamaica . . . . . £
Fees of Office since Date . . . . . £
Fees of Clerks at Parish &c. . . . . £
Stipends of Ecclesiastics (Jamaica) . . . . . £

Prince of Wales's Island.—Advances to Military pr. Government . . . . . £
Fort Bulkeley.—Stoppages from Garrison Pay &c. . . . . £
Company.—Amount of Wages for Mil. Guards Rice Country . . . . . £
Fort St. George.—Advances to Lieutenant Hughes . . . . . £

Public Works.—Amount received from Sales of Crown Lands . . . . . £
Dutch Warf . . . Do. . . . . Grounds . . . . . £
Wharfage at Dominica for goods shipped at Harbour . . . . . £
Rent of Crane . . . . . £
Fees of Inspector General Imposts . . . . . £
Fees for Superintending on Fortifications Plans . . . . . £

Sale of Timber . . . . . £
Fees for Land Grants . . . . . £
Proceeds for Sale of Plantations Pimento . . . . . £

Judicial.

Fees on the Registering of Deeds and Warrants . . . . . £
Fees on Commissions to Justices of the Peace . . . . . £
Fees on Licences to Practise Law and Physic . . . . . £
Fees on Licences to Attorneys . . . . . £
Fees on Licences to Pilots . . . . . £
Fees on Licences to Hawkers and Pedlars . . . . . £
Fees on Licences to Retailers of Spirituous Liquors . . . . . £
Fees on Licences to Keepers of Billiard Tables . . . . . £
Fees on Licences to Keepers of Ordinaries . . . . . £
Fees on Licences to Keepers of Theatrical Entertainments . . . . . £
Fees on Licences to Keepers of Gaming Houses . . . . . £
Fees on Licences to Keepers of Lotteries . . . . . £
Fees on Licences to Keepers of Stage Coaches . . . . . £
Fees on Licences to Keepers of Hackney Coaches . . . . . £
Fees on Licences to Keepers of Chairs . . . . . £
Fees on Licences to Keepers of Carts . . . . . £
Fees on Licences to Keepers of Waggons . . . . . £
Fees on Licences to Keepers of Boats . . . . . £
Fees on Licences to Keepers of Dogs . . . . . £
Fees on Licences to Keepers of Guns . . . . . £
Fees on Licences to Keepers of Horses . . . . . £
Fees on Licences to Keepers of Mules . . . . . £
Fees on Licences to Keepers of Asses . . . . . £
Fees on Licences to Keepers of Cattle . . . . . £
Fees on Licences to Keepers of Sheep . . . . . £
Fees on Licences to Keepers of Hogs . . . . . £
Fees on Licences to Keepers of Goats . . . . . £
Fees on Licences to Keepers of Dogs . . . . . £
Fees on Licences to Keepers of Guns . . . . . £
Fees on Licences to Keepers of Horses . . . . . £
Fees on Licences to Keepers of Mules . . . . . £
Fees on Licences to Keepers of Asses . . . . . £
Fees on Licences to Keepers of Cattle . . . . . £
Fees on Licences to Keepers of Sheep . . . . . £
Fees on Licences to Keepers of Hogs . . . . . £
Fees on Licences to Keepers of Goats . . . . . £

Judicial.

Fees on the Registering of Deeds and Warrants . . . . . £
Fees on Commissions to Justices of the Peace . . . . . £
Fees on Licences to Practise Law and Physic . . . . . £
Fees on Licences to Attorneys . . . . . £
Fees on Licences to Pilots . . . . . £
Fees on Licences to Hawkers and Pedlars . . . . . £
Fees on Licences to Retailers of Spirituous Liquors . . . . . £
Fees on Licences to Keepers of Billiard Tables . . . . . £
Fees on Licences to Keepers of Ordinaries . . . . . £
Fees on Licences to Keepers of Theatrical Entertainments . . . . . £
Fees on Licences to Keepers of Gaming Houses . . . . . £
Fees on Licences to Keepers of Lotteries . . . . . £
Fees on Licences to Keepers of Stage Coaches . . . . . £
Fees on Licences to Keepers of Hackney Coaches . . . . . £
Fees on Licences to Keepers of Chairs . . . . . £
Fees on Licences to Keepers of Carts . . . . . £
Fees on Licences to Keepers of Waggons . . . . . £
Fees on Licences to Keepers of Boats . . . . . £
Fees on Licences to Keepers of Dogs . . . . . £
Fees on Licences to Keepers of Guns . . . . . £
Fees on Licences to Keepers of Horses . . . . . £
Fees on Licences to Keepers of Mules . . . . . £
Fees on Licences to Keepers of Asses . . . . . £
Fees on Licences to Keepers of Cattle . . . . . £
Fees on Licences to Keepers of Sheep . . . . . £
Fees on Licences to Keepers of Hogs . . . . . £
Fees on Licences to Keepers of Goats . . . . . £

ABSTRACT Statement of the Receipts and Disbursements of the Bengal C

D'

To Balance.—Amount remaining in the several Departments on 30th April 1796.			Sicca Rupees.
CIVIL DEPARTMENT.			
General	29,90,283		
Judicial	96,323		
Revenue	27,67,558		
Commercial	15,29,039		
Marine	49,297		
		74,32,500	
MILITARY DEPARTMENT		5,04,160	
			79,36,660
RESOURCES.			
CIVIL DEPARTMENT.			
General.			
Mint Duties	35,070		
Post Office Collections	1,40,703		
Account Presents	22,922		
Nabob Asoph ul Dowlah received for the Stipends to Saudit Ally and the Rohillas, and Expence of the Residencies at Lucknow, and with Scindia	5,69,129		
		7,67,824	
Judicial.			
Licences for Sale of Spirituous Liquors	49,959		
Fees and Fines	3,48,416		
Provincial Police Tax	4,78,404		
		8,76,779	
Revenue.			
Land Revenues of Bengal, Bahar, Orissa, and Benares, for Current Year	2,73,03,286		
D° D° former Years	21,10,775		
Collections not included in Jummah	97,961		
Syer Collections	10,10,985		
Calary Rents	92,518		
		3,06,15,525	
Commercial.			
Salt, Sale of	1,05,26,210		
Opium, D°	15,64,688		
Customs, Collection of	10,69,479		
		1,31,60,377	
Marine.			
Received for the Use of Mooring Chains at Diamond Harbour		1,695	
		4,54,22,200	
MILITARY DEPARTMENT.			
Army Subsidy from the Vizier		36,91,860	
			4,91,14,060
EXTRAORDINARY RECEIPTS.			
CIVIL DEPARTMENT.			
General.			
Sundry Receipts on Balances, Deposits, &c.	90,600		
Promissory Notes, on Sale of	4,23,790		
on Issue, to Contractors, and for Supplies	6,10,193		
on those transferred from other Presidencies	6,35,385		
issued at 12 per Cent.	37,72,361		
	54,41,729		
Certificates on the Court of Directors	7,900		
Bills of Exchange D°	1,53,201		
	1,61,101		
Bills for Subscription on Remittance Plan	39,11,376		
Sale of Imports, Stores included	15,42,592		
Sale of Grain	97,701		
Nabob Asoph ul Dowlah, for Sums disbursed at Benares	2,17,821		
French War, received for Rents at Chandernagore	26,749		
Dutch War, - - D° - - - Chinsura	12,872		
Supplies and Advances by other Presidencies and Settlements.			
Fort St. George.—Advances to Lieutenant Hughes	6,305		
Bombay.—Amount of Award for Mr. Mair's Rice Contract	6,485		
Fort Marlbro'.—Stoppage from Surgeon's Pay, &c.	1,233		
Prince of Wales's Island.—Advances to Military by Superintendant	1,25,364		
	1,39,387		
Sibundy Off-Reckonings, Stoppages	36,293		
Sale of Cloths at Napaul, &c.	13,559		
Sale of Danish Snow Diana	8,208		
Gain on Remittances from Lucknow	43,153		
Sundry Receipts in Mint, Increase in Value of Copper, Remittance of Bullion	57,144		
		1,18,00,285	
Judicial.			
On Deposits	4,72,172		
On Balances	705		
		4,72,877	
EXTRAORDINARY RECEIPTS—Carried forward		1,22,73,162	
Carried forward - - Sicca Rupees			5,10,50,720

X, No. 18.

AL Government, from the 1st of May 1796 to the 30th of April 1797.

Cr

			Sicca Rupees.
By Ordinary Disbursements.			
CIVIL DEPARTMENT.			
General.			
Durbar Charges, Secret Services, Embassies to Native Courts, &c.	9,10,860		
Nizamut Stipends	18,70,750		
Stipend to the Nabob Saudit Ally	1,51,524		
Mint and Assay Offices	1,89,330		
Post Office Charges	1,96,424		
Salaries, Establishments, and Contingencies of the different Offices	16,83,507		
		50,02,395	
Judicial.			
Supreme Court and Law Charges	4,08,643		
Adawluts-Sudder Dewanny, and Nizamut, including Courts of Appeal and Circuit	10,27,411		
Dº - City and Zillah	20,07,688		
Calcutta Police, Coroner, Court of Requests, Licence Offices, &c.	1,30,071		
Provincial Police	6,21,288		
Diet of Prisoners, Commission in the Sunderbunds, &c.	2,83,895		
		44,78,996	
Revenue.			
Board of Revenue, and Establishments at the Presidency	3,99,976		
Established Charges in the Provinces	18,35,860		
Pensions and Charitable Allowances	4,85,879		
Madrissa Lands	20,611		
		27,42,326	
Commercial.			
Board of Trade, and Offices at the Presidency	4,73,791		
Established Charges at the Factories and Aurungs	3,84,969		
Salt: Advances to Manufacturers, and for Purchase of Coast Salt	25,48,092		
Opium: Advances to Manufacturers and Charges	11,21,302		
Customs: Charges of Collection	1,12,735		
		46,40,889	
Marine.			
Established and Contingent Charges	4,48,000		
Expence of Vessels at the Andaman Islands	16,800		
		4,64,800	
MILITARY DEPARTMENT.		1,73,29,406	
Pay, Allowances, &c. of the several Corps, including King's Troops	1,17,63,471		
Off-Reckonings	3,49,300		
Ordnance, &c. Stores	4,99,036		
Detachment at Prince of Wales's Island	1,31,128		
Buildings and Repairs	2,73,436		
Extraordinaries and Donation ordered by Court of Directors	69,460		
Building Two Transport Vessels for Conveyance of Troops	72,538		
		1,31,58,419	
			3,04,87,825
EXTRAORDINARY DISBURSEMENTS.			
CIVIL DEPARTMENT.			
General.			
Notes ordered for Payment prior to May 1796	25,098		
Notes and Bonds paid off	9,23,728		
Dº - Dº subscribed to the Remittance Plan	35,13,558		
		44,62,384	
Interest on Bonded and other Debts		30,23,342	
Dº - on Unclaimed Shares of Rohilla Donation		13,947	
Loans at 12 per Cent. paid off in the Year		24,800	
Deposits and Balance due Commissary at Chinsura		6,542	
Purchase of Grain		1,34,540	
Advances to Commanders of Europe Ships	2,28,514		
Dº - on account, Packets, Bounty to Seamen, Bill drawn by Court, &c.	48,055		
		2,76,569	
Balances paid to Indigo Contractors		40,852	
Nabob Asoph ul Dowlah, paid at Benares, on his Account		2,17,821	
Expence of Buildings, and Purchase of Furniture		53,601	
Advances for cloathing Sebundy Corps		33,718	
Loss on Re-coinage, by Loans taken up at Lucknow, by Batta, on Exchange of Gold for Silver Specie, &c.		2,18,434	
French War.—Establishment at Chandernagore.			
Subsistence of Inhabitants	1,36,518		
Subsistence, &c. of Prisoners	15,183		
Sundry other Charges	11,991		
		1,63,692	
Dutch War.—Establishment at Chinsura.			
Subsistence to Inhabitants, &c.	1,56,107		
Sundry other Charges	1,450		
		1,57,557	
Expences incurred by Seizure of Danish Snow Diana		10,588	
Supplies to other Presidencies and Settlements.			
Fort St. George.			
Bills drawn paid this Year	32,40,095		
Advances and Supplies	2,64,378		
Notes transferred	7,63,430		
Treasure sent	21,12,102		
Freight of Ships taken up for Columbo and Moluccas	1,71,102		
Treasure and Stores consigned to Moluccas	1,90,314		
		67,41,421	
Carried forward		1,55,79,808	
Carried forward - - - Sicca Rupees - - - -			3,04,87,825

APPENDIX.

ABSTRACT Statement of the Receipts and Disbursements of the

CIVIL DEPARTMENT.

EXTRAORDINARY RECEIPTS—Charges

Brought forward - - Sicca Rupees - - 5|7|5|3|7|20

MILITARY DEPARTMENT.

Sicca Rupees - - 7|16|13|14

Fort India House,
8th January 1790.

(Errors excepted)

WM. WRIGHT,

Auditor of Indian Accounts.

APPEND

ABSTRACT Statement of the Receipts and Diſburſements of t

D^r

	Brought forward - -	Sicca Rupees - -	5,70,50
	EXTRAORDINARY RECEIPTS—*Continued.*		
CIVIL DEPARTMENT.	Brought forward -		1,22,73,162
Revenue.			
Tuckavy Advances repaid		65,286	
Account Depoſits		3,86,296	
Loan from Rajah of Benares		4,78,437	
Fees, Fines, &c.—Gain by Exchange, Sale of Dead Stock, &c.		74,793	
			10,04,812
Commercial.			
Sale of Exports		67,318	
Balances recovered, Refunds, &c,		1,79,041	
Received of ſundry Perſons, for Charges of Shipping Goods		1,57,737	
Salt: Sale of confiſcated	1,05,241		
Rowanna Fees, Balances, Calary Rents, &c.	69,279		
		1,74,520	
Opium: Sale of confiſcated		490	
Cuſtoms: Commiſſion received by Cuſtom Maſter, &c.		52,176	
			6,31,282
Marine.			
Account Penſion Fund		15,192	
Sale of Old Veſſels, &c.		8,986	
			24,178
MILITARY DEPARTMENT.			
Off-Reckoning Fund		3,49,300	
Buzar Fund		1,86,723	
Hoſpital Stoppages		57,949	
Sale of Bullocks, Depoſits for Stores, old Balances, &c.		35,278	
			6,29,250
			1,45,62
	Sicca Rupees - -		7,16,1

East India Houſe,
8th January 1799.

(Errors excepted)

WM. WRIGHT,

Auditor of Indian Accounts.

D I X, No. 18, *continued.*

ts of the BENGAL Government, from the 1st of May 1796 to the 30th April 1797.

Cr

5,70,50,720	Brought forward - - Sicca Rupees - -		3,04,87,825

EXTRAORDINARY DISBURSEMENTS—*Continued.*

CIVIL DEPARTMENT.

	General. Brought forward -	1,55,79,808	
	Supplies to other Presidencies—*Continued.*		
	Bombay.		
	Bills 1795-6 paid this Year - - - - - -	14,95,755	
	Bills drawn and paid this Year - - - - - -	28,49,281	
	Notes transferred - - - - - - - -	5,33,257	
	Advances, Supplies, Loss on Remittances, &c. - - -	2,57,201	
			51,35,494
	Fort Marlbro'.		
	Certificates by that Presidency - - - - -	4,90,721	
	Consignment of Opium - - - - - -	22,551	
	Advances and Supplies, with Charges - - - -	83,648	
			5,96,920
	Prince of Wales's Island.		
	Consignment of Opium - - - - - - -	59,041	
	Do - Treasure and Stores - - - - - -	57,429	
	Supplies by Bills, &c. - - - - - - -	1,36,059	
			2,52,529
	St. Helena.—Provisions and Stores - - - - - - - -		85,545
	Canton.—Bills drawn by Supra Cargoes - - - - - - -		2,42,737
	Cape of Good Hope.—Do - by Mr. Pringle - - - - - -		29,000
	Andamans.—Bills drawn, Remittances, &c. - - - - - - -		62,705
			2,19,84,738
	Judicial.		
	Deposits, Fees, &c. - - - - - - - -	5,51,284	
1,45,62,684	Building and repairing Jails - - - - - - -	1,75,130	
			7,26,414
	Revenue.		
	Tuckavy Advances - - - - - - - -	47,957	
	Account Deposits - - - - - - - -	2,37,717	
	Compensation for Syer abolished - - - - - -	87,995	
	Loss by Remittances - - - - - - - -	25,571	
	Surplus Revenue refunded, Aumilnama Fees, Mosthaira, &c. -	1,37,323	
			5,36,563
	Commercial.		
	Advances for the Investment, including Commission - -	93,98,612	
	Do - to Rum Contractors, and on Account of the Rum Distillery at Santipore - - - - - - - - -	84,472	
	Buildings and Dead Stock, &c. - - - - - -	40,598	
		95,23,682	
	Salt; Balance on Commission, and Charges on Confiscation—Present to R. Crommelin, per Order of Court, &c. - - -	99,690	
	Opium; Balance due Superintendant - - - - -	2,373	
	Customs; Commission due - - - - - - -	50,895	
			96,76,640
	Marine.		
	Advances for building Pilot Schooner - - - - -	1,39,830	
	Expence of armed Vessels for the Protection of Trade - -	85,678	
			2,25,508
			3,31,49,863

MILITARY DEPARTMENT.

Buzar Fund - - - - - - - - - - - -	73,846	
Off-Reckoning Fund - - - - - - - - - -	1,60,162	
Commission on Revenues to Field Officers - - - - - - - -	1,04,538	
Advances to Contractors, Deposits, &c. - - - - - - - -	1,28,178	
Board of Superintendance for Breed of Cattle - - - - - - -	1,09,022	
Purchase of Horses, &c. - - - - - - - - - -	4,43,213	
Arrears of Batta, in consequence of Brevet Promotions of May 1796 - -	5,70,949	
Rohilla Donation, unadjusted Disbursements, and Balances to be accounted for in the ensuing Year - - - - - - - - - - - - -	6,96,662	
		22,86,570
		3,54,36,433

By Balance—Amount remaining in the following Departments on 30th April 1797.

CIVIL DEPARTMENT.

General - - - - - - - - - - - - - -	19,91,385	
Judicial - - - - - - - - - - - - - -	95,298	
Revenue - - - - - - - - - - - - - -	24,99,187	
Commercial - - - - - - - - - - - - - -	8,94,193	
Marine - - - - - - - - - - - - - -	76,927	
		55,56,990
7,16,13,404 MILITARY DEPARTMENT - - - - - - - - - -		1,32,156
		56,89,146
	Sicca Rupees - -	7,16,13,404

ABSTRACT STATEMENT of the Receipts and Diſburſeme

D^r

To Balance.—Amount remaining in the ſeveral Departments, on 30th April 1796.

			Pago
CIVIL DEPARTMENT.			
General	3,93,077		
Revenue	5,73,740		
Commercial	1,50,543		
		11,17,360	
MILITARY DEPARTMENT		2,35,209	
			13,

RESOURCES.

CIVIL DEPARTMENT.			
General.			
Poſt Office Collections		38,710	
Revenue.			
Preſidency and Subordinates.			
Land Revenues — Current Year	17,36,939		
Balances	4,89,226		
		22,26,165	
Cuſtoms and Duties		1,46,852	
Farms, and Licences		96,050	
		24,69,067	
Ceded Countries - Land Revenues Current Year	6,02,187		
Balances	38,160		
		6,40,347	
Cuſtoms and Duties		27,896	
		31,37,310	
MILITARY DEPARTMENT.			
Subſidy from the Nabob	6,29,295		
Peſhcuſh from the Polygars	2,56,205		
		8,85,500	
Subſidy from the Rajah of Tanjore	2,60,000		
Amount received from the Tanjore Countries, by Revenue Department	1,70,486		
		4,30,486	
Received from the Nizam for Troops ſerving in his Country		1,61,308	
		14,77,294	
			46,

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.			
General.			
For Bonds at 8 per Cent.		3,94,585	
D° at 12 per Cent.		2,72,715	
Promiſſory Notes at 6 per Cent.		1,01,278	
For Certificates to Creditors of Nabob of Arcot		6,75,083	
For Bonds to Creditors of Rajah of Tanjore		1,68,977	
Certificates to Commanders of Europe Ships		37,470	
Bills on Court of Directors		6,35,678	
Sale of Imports, including Stores		2,08,879	
Depoſits on Account of Native Servants		1,500	
Bengal—Certificates on, in Diſcharge of Bonds and Notes	4,78,656		
Bills drawn on	10,92,729		
Specie received from thence	5,52,381		
Gunny Pieces D°, Amount diſburſed Account Suffolk's Tender, &c.	10,341		
		21,34,107	
Bombay—Pepper received from thence	18,319		
Received from Agent for purchaſing Horſes	33,782		
		52,101	
Nabob of Arcot—Account his Private Creditors	6,21,105		
Annuity granted by him, &c.	5,283		
		6,26,388	
Sales of Grain		43,821	
Adjuſtment on Waſtage of D°		26,586	
Fees on Grants of Ground		270	
Civil Paymaſter, received for the Sale of Cutter Mary, and ſundry Adjuſtments		2,438	
		53,81,876	
Judicial.			
Cutcherry Courts		2,590	
Revenue.			
Depoſits; alſo Revenue received in Advance		1,88,476	
French War—Collections of Revenue	64,361		
Dutch War - - - D°	16,326		
		80,687	
Ceylon—collected, Account Land Revenues, Farms and Licences, Cuſtoms, &c.		3,04,152	
		5,73,315	
Commercial.			
Sale of Exports		2,515	
Received for Balances of Contractors, &c.		2,70,494	
D° - for Loan on Account of the Inveſtment		79,288	
D - by Commercial Reſident at Tinnevelly		21,570	
D° - by D° - - - - - at Ceylon		1,108	
		3,74,975	
MILITARY DEPARTMENT.			
Sale of Stores and Proviſions		18,285	
Military Paymaſter General, received by him from Prize Agents and Horſes ſold	28,503		
D° Balances from Contractors, Refunds, and Amount of ſundry Bills received by Paymaſters at Out Garriſons	2,68,263		
		2,96,766	
		3,15,051	
			66,4
Pagodas			1,26,5

East-India Houſe,
18th January 1799.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

ſements of the MADRAS Government, from the 1ſt of May 1796 to the 30th of April 1797:

C^r

Pagodas.				Pagodas.
	ORDINARY DISBURSEMENTS.			
	CIVIL DEPARTMENT.			
	General. - Durbar Charges, including Allowances to late Rajah of Tanjore, Allowances to Vakeels, &c.		15,541	
	Salaries to Governor and Members of Council		70,000	
	D° and Allowances to the different Offices at the Preſidency and Subordinates		2,38,657	
				3,24,198
13,52,569	Judicial. - Salaries, Allowances, &c. at the Preſidency and Subordinates			28,440
	Revenue - Salaries and Allowances	50,225		
	Charges, Collection, and Penſions	3,72,433		
			4,22,658	
	Ceded Countries - - D°		1,26,940	
	Charges collecting Peſhcuſh, including Arrears paid the Nizam		3,65,639	
	Charges collecting the Revenues in the Tanjore Diſtricts		58,113	
				9,73,350
	Commercial - Wages, Allowances, and Expences			99,777
	Marine. - - Eſtabliſhment and Contingencies			5,591
				14,31,356
	MILITARY DEPARTMENT.			
	Pay, Allowances, &c. with Contingencies to the Company's Troops		30,73,844	
	His Majeſty's Troops		3,21,551	
	Buildings and Repairs		79,002	
	Charges in the Storekeeper's Department		2,20,772	
				36,95,169
				51,26,525
	EXTRAORDINARY DISBURSEMENTS.			
	CIVIL DEPARTMENT.			
	General.			
	Intereſt on Bonds and other Debts		91,236	
	Premium on New 8 per Cent. Bonds		1,365	
	Bonds and Notes paid off		1,45,202	
	D° ſubſcribed to the Remittance, &c.		4,72,218	
	D° granted to Creditors of Rajah of Tanjore		84,488	
46,53,314	Depoſits, Account Native Servants		1,445	
	Advances for Purchaſe and Charges on Grain		2,26,209	
	D° to Commanders of Europe Ships		21,220	
	Bills of Exchange by Court of Directors		2,669	
	Allowances to Officers of His Majeſty's Squadron		21,008	
	Pepper ſent by Commercial Reſident at Columbo		6,217	
	Bengal Preſidency - Salt Contract, Europe Import Goods and Pepper ſent there, &c.	89,824		
	Paid on Account the Troops of that Preſidency	29,345		
			1,19,169	
	Bombay Preſidency - Paid on Account of Fly Cruizers, alſo on Account of Bombay Troops		3,138	
	Canton - Paid for Sundry Bills remitted		24,000	
	Nabob of Arcot - Paid on Account his Creditors	6,21,259		
	Certificates iſſued to D°	6,75,082		
			12,96,341	
	Rajah of Tanjore - Paid his Creditors	7,912		
	D° by Bonds payable in Europe	84,488		
			92,400	
	Frenchmen, their Families, and French Priſoners, paid them		93,102	
	Dutchmen, - - - D° - - - - D°		93,674	
	Dutch Settlements - Charges of the ſeveral Departments; alſo Bills drawn by Admiral Rainier		6,73,585	
	Advances, Account the Expedition againſt Malacca		61,102	
	D° - - - - D° - - D° Amboyna		1,13,027	
	D° - - - - D° - - D° Mauritius		42	
	Ceylon - Payment to Dutch Servants, Clergy, Priſoners of State, &c.		9,324	
	Loſs by Exchange and Re-coinage		54,524	
	Purchaſe of Furniture		2,886	
	Sundry Bills for Works, Charges on ſending Treaſure, and Expences Account Veſſels, &c.		4,513	
				37,14,104
	Revenue.			
	Advances for Cultivation, Loſs by Exchange, Duties refunded, &c.		1,74,779	
	Ceylon - Salaries and Charges collecting the Revenues and Cuſtoms		42,394	
				2,17,173
	Commercial.			
	Advances on Account the Inveſtment		17,25,670	
	Repaid Loan on Account of D°		47,278	
	Purchaſe of Stores and ſundry Charges		23,091	
	Commercial Reſident at Ceylon, his Office Eſtabliſhment	8,144		
	Charges on Cinnamon	15,162		
			23,306	
				18,19,345
	ILITARY DEPARTMENT.			
	Sundry Payments, Account Off-Reckoning Fund, Donation to the Army, Lord Clive's Donation, &c.		50,732	
	Advanced Cloathing Contractors		77,878	
	Paid Troops employed on board His Majeſty's Squadron—paid on Account Suffolk Tender		5,600	
	Purchaſe of Horſes		54,198	
	Bills of former Years paid, and Balances		43,596	
	Purchaſe of Stores and Proviſions; alſo Loſs by ſerving Grain to Troops at a low Rate		40,940	
66,47,807				2,72,944
1,26,53,690	By Balance remaining in the ſeveral Departments			60,23,566
				15,03,599
			Pagodas -	1,26,53,690

A P P E N

ABSTRACT STATEMENT of the Receipts and Diſburſements of

Dr

To Balance.—Amount remaining in the ſeveral Departments on 1ſt May, 1796.

CIVIL DEPARTMENT.

General		3,15,477	
Revenue		7,98,834	
Commercial		4,86,341	
Marine		1,254	
			16,01,906
Military Department			6,74,000

ORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.			
Poſt Office Collections		37,621	
Sale of Preſents, Wheel Tax, and Gain on Coinage		17,310	
			54,931
Judicial.			
Commiſſion on Deciſion of Cauſes		11,662	
Office of Police and Malabar		8,265	
Account Fines		2,142	
			22,069
Revenue.			
Land Revenues, Farms, and Licences at the Preſidency	2,46,560		
D° Subordinates	3,20,715		
D° Ceded Countries	16,26,274		
		21,93,549	
Cuſtoms at the Preſidency	2,48,424		
D° Subordinates	1,49,416		
D° Ceded Countries	82,328		
		4,80,168	
			26,73,717
Commercial.			
Hire of Luggage Boats			9,244
Marine.			
Hire of Dry Docks, &c.			20,212

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.			
Notes and Certificates ſold and iſſued	12,74,646		
Certificates to be exchanged for Bills on Bengal	26,149		
Received for Bills drawn, not yet diſcharged	56,000		
Money borrowed	2,15,626		
Supplies charged at Broach, &c. not yet paid	3,783		
Sale of Stores	23,211		
Sundry Balances and Adjuſtments	57,406		
Sale of Grain	98,097		
Bills of Exchange on Court of Directors	5,800		
Recovery from Eſtate of Col. Keating	2,376		
Sale of Imports	6,46,395		
Stores expended	1,35,956		
		25,45,445	
Supplies from other Preſidencies.			
Bengal.			
Transfer of Debt	7,87,231		
Bills of Exchange drawn	50,46,363		
Received Amount of Decree	1,86,419		
Sale of Rice	3,283		
Certificates to diſcharge Army Arrears	3,629		
		60,26,925	
Cochin.			
Land Revenues, and Cuſtoms collected	38,351		
Gain on Remittance to Surat	845		
		39,196	
			86,11,566
Revenue.			
Receipts from Tobacco Farmers for Advances made, Account Depoſits, &c.			42,773
Commercial.			
Received from former Pepper Contractors in part of their Debt, Sale of Cotton, &c.			36,504
Marine.			
Sale of Stores, &c.			3,18,036
			90,08,879
MILITARY DEPARTMENT.			
Off-Reckonings, Stoppages		2,05,178	
Balances from Contractors, Fees on Commiſſions		59,420	
Sale of Stores		40,772	
			3,05 370
		Rupees	1,43,7

East India Houſe,
18th January, 1799

N D I X, No. 20.

nts of the Bombay Government, from the 1st of May 1796 to the 30th of April 1797.

C[t]

Rupees				Rupees.
	By Ordinary Disbursements.			
	CIVIL DEPARTMENT.			
	General.			
	Salary to Governor and Council	1,77,656		
	Salary, Allowances, &c. at the Presidency	4,50,591		
	Do - - - - - Subordinates	2,53,158		
	Do - - - - - Malabar	35,583		
			9,16,988	
22,75,906	Judicial.			
	Establishment of Mayor's Court, and Law Charges	39,628		
	Provincial Court at Malabar	1,06,832		
			1,46,460	
	Revenue.			
	Charges Collection at the Presidency	19,667		
	Do - - - Subordinates	70,783		
	Do - - - Malabar	4,23,336		
			5,13,786	
	Commercial.			
	Establishment at Presidency, and Subordinates	1,13,845		
	Do - Malabar	13,807		
	Charges collecting Customs	40,160		
			1,67,812	
	Marine.			
	Expence thereof, including Marine Battalion, and Extraordinary Naval Armament		6,90,066	
				24,35,112
	MILITARY DEPARTMENT.			
	Pay, Allowances, &c. to Company's Troops		43,38,921	
	Do - - - His Majesty's Troops		4,57,248	
	Extraordinaries		3,41,940	
	Buildings and Repairs		1,31,763	
	Advanced to Contractors		1,99,623	
				54,69,495
				79,04,607
27,80,173	EXTRAORDINARY DISBURSEMENTS.			
	CIVIL DEPARTMENT.			
	General.			
	Interest on Debts, and Discount on Notes	3,33,173		
	Bonds and Notes paid off	1,70,302		
	Notes subscribed to the Remittance	2,49,312		
	Do transferred to Bengal	5,32,254		
	Bonds advertised for Payment, not demanded	71,227		
	Bills of Exchange payable, Certificates granted to Subordinates	50,100		
	Account Deposits	7,860		
	Sundry Balance due	34,867		
	Freight of Vessels, with Dispatches, &c.	39,620		
	Purchase of Grain	1,00,430		
	Advances to Commanders of Europe Ships	37,735		
	Freight of Pepper	3,432		
	French Prisoners of War	5,187		
			16,35,499	
	Supplies to other Settlements.			
	Bengal Presidency - - Supplies	2,783		
	Fort St. George - - Do	34,572		
	Canton - - - - Do	2,59,153		
	Commissioner at Cochin, Expence of Establishments	50,614		
			3,47,122	
				19,82,621
	Judicial.—Advance to the Justices			20,000
	Revenue.—Sundry Payments and Advances			55,280
	Commercial.—Advances for Investments		20,87,415	
	Charges Merchandize		1,21,867	
	Balance due Custom Master		1,172	
				22,10,454
	Marine.—Stores, &c. purchased			2,92,463
	MILITARY DEPARTMENT.			45,60,818
	Off-Reckonings, Advances for Purchase of Bullocks, &c.			90,621
				46,51,439
	Balance.—Amount remaining in the different Departments			18,14,282
			Rupees	1,43,70,328
93,14,239				
1,43,70,328				

(Errors excepted) Wm. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 21.

An ACCOUNT of the Balance of Quick Stock, exhibiting a State of the Company's Affairs, in reſpect to their Debts and Aſſets, as they ſtood at the ſeveral Preſidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, and at the Reſidency of FORT MARLBOROUGH, at the Concluſion of the Year, 1796-7.

	Fort William.	Fort St. George.	Bombay.	Fort Marlbro'	Total.
Caſh - - - - - - - - - CR^s	59,78,375	64,64,458	18,48,854	44,717	1,43,36,404
Bills receivable - - - - - - - -	4,74,701	32,717	— —	1,01,122	6,08,540
Stores - - - - - - - - - - -	38,46,997	58,61,753	36,85,559	2,41,362	1,36,35,671
Debts outſtanding, including Advances for Inveſtment - - - - - - -	1,67,85,808	3,33,16,749	34,90,662	7,47,349	5,43,40,568
Export Goods - - - - - - - -	87,02,971	27,69,496	24,99,179	3,92,207	1,43,63,853
Import Goods - - - - - - - -	10,94,011	9,07,434	13,00,386	— —	33,01,831
Salt, Opium, Grain, and Cattle - -	21,44,173	22,78,863	2,89,400	12,150	47,24,586
Total Aſſets CR^s	3,90,27,036	5,16,31,470	1,31,14,040	15,38,907	10,53,11,453
Bond or regiſtered Debts - - - -	4,97,20,523	1,82,45,267	60,80,096	1,95,214	7,42,41,100
Simple Contract Debts, bearing Intereſt -	12,47,874	1,29,595	4,20,932	— —	17,98,401
Arreas and Debts, not bearing Intereſt -	1,10,95,544	33,01,294	21,15,133	3,93,922	1,69,05,893
Total Debts CR^s	6,20,63,941	2,16,76,156	86,16,161	5,89,136	9,29,45,394
Exceſs of Debts - -	2,30,36,905	— —	— —	— —	2,30,36,905
Exceſs of Aſſets - -	— —	2,99,55,314	44,97,879	9,49,771	3,54,02,964
Nett Exceſs of Aſſets - - CR^s	— —	— —	— —	— —	1,23,66,059

N. B.—Pagodas converted into Current Rupees, at 425 CR^s per 100 Pag^s
Bombay Rupees Do - - - - at 116 CR^s per 100 Rup^s
Dollars - - - - Do - - - - at 243 CR^s per 100 Dollars

East India Houſe
18th January, 1799. (Errors Excepted)

WM. WRIGHT.
Auditor of Indian Accounts

APPENDIX, No. 22.

AN ACCOUNT of the Prime Coſt of all Cargoes Purchaſed in INDIA, and ſhipped for EUROPE, in the Year 1796-7; together with the Commercial Charges at each Preſidency, not added to the Invoice.

	Invoice Amount of Cargoes.	Charges not added to the Invoice.
BENGAL - CR^s	76,72,037	9,96,161
FORT St. GEORGE - - Pagodas 19,22,137, a. 425 CR^s per 100	81,69,082	4,75,686
BOMBAY - - - - - - - Rupees 10,27,304, a. 116 CR^s per 100	11,91,673	87,797
FORT MARLBRO' - - - Dollars 74,830, a. 243 CR^s per 100	1,81,837	— —
Total CR^s	1,72,14,679	15,59.644

East India Houſe,
18th January, 1799. (Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 23.

ANNUAL ACCOUNT, made up to the 1st Day of March 1798, containing the Amount of the Proceeds of the Sale of Goods and Merchandize of the Company in Great-Britain, and of their Commercial and other Receipts, Charges, and Payments in Great-Britain, under the ſeveral Heads thereof, together with an Eſtimate of the ſame for the Current Year; and a Statement of their Bond Debts, and Simple Contract Debts, with the Rates of Intereſt they reſpectively carry, and the Amount of ſuch Intereſt; and of the State of the Caſh remaining in their Treaſury, and other Effects appertaining to the Company in Great-Britain, and a-float.

AMOUNT of the Proceeds of the Sale of Goods and Merchandize of the Company in Great-Britain, and of their Commercial and other Receipts, Charges, and Payments in Great-Britain, under the ſeveral Heads thereof; together with an Eſtimate of the ſame for the Current Year.

RECEIPTS. 1ſt March 1797 to the 1ſt March 1798.				PAYMENTS.			
Caſh in the Treaſury on the 1ſt March 1797 (Morning) excluſive of Duty on Tea £.	333,807	11	11	Cuſtoms £.	863,151	8	5
Company's Goods ſold	5,946,468	7	11	Freight and Demorage	1,396,927	14	4
Honorable Board of Ordnance for Saltpetre delivered	140,114	10	2	Goods and Stores exported	1,100,669	14	7
Private Trade, and Dutch Goods ſold	980,007	5	6	India Debt	502,752	16	3
Charges and Profit on Private Trade	115,808	—	4	Bills of Exchange from India, &c.	233,273	17	—
Cuſtoms on D°	81,418	4	5	Bills of Exchange from China	665,359	1	4
Freight on D°	44,896	13	11	Bonds granted to the regiſtered Creditors of the Rajah of Tanjore	89,044	11	—
Alms-Houſes at Poplar	227	15	10	Bullion exported	267,723	6	1
Bank, for ſundry Loans	1,000,000	—	—	Charges of Merchandize, including Supra Cargoes Commiſſion, Buildings, Intereſt on Loans, &c.	556,800	1	4
Loyalty Loan	957,385	—	—	Indigo Contractors	4,694	4	8
One Year's Intereſt received of the Bank of England, on £1,207,559. 15s. being the Company's Share of the Annuities tranſferred to the Bank, agreeable to Act 33d Geo. III. Chap. 47.	36,226	15	10	Dividends on Stock, and Intereſt on Bonds	679,025	8	7
Bonds iſſued	1,417,700	—	—	Bonds paid off	1,150	—	—
Government on Account of Stores and Supplies to His Majeſty's Troops, &c.	530,125	14	7	Bonds paid in on Sales	957,312	10	—
				Proprietors of Private Trade	928,580	12	7
				Balances of Goods ſold under the Act 34 Geo. III. Chap. 80.	529,946	3	11
				Buyers of Tea returned	62	19	11
				Captains whoſe Ships are worn out	56,841	10	1
				Pay to Military Officers on Furlough and retired from Service, agreeable to Regulation of 1796	25,224	15	8
				Bank for ſundry Loans	550,000	—	—
				Loyalty Loan	1,635,000	—	—
				£.	11,043,540	15	9
				Balance in Favour on 1ſt March 1798	540,645	4	8
£.	11,584,186	—	5	£.	11,584,186	—	5

ESTIMATE of the ſame for the Current Year, from the 1ſt March 1798 to the 1ſt of March, 1799.

Caſh in the Treaſury on the 1ſt March 1798 (Morning) excluſive of Duty on Tea £.	540,645	—	—	Cuſtoms £.	964,364	—	—
Company's Goods ſold and to be ſold	5,905,927	—	—	Freight and Demorage	2,279,130	—	—
Private Trade and Dutch Goods ſold before 1ſt March 1798	100,000	—	—	Goods and Stores exported	971,751	—	—
Honorable Board of Ordinance for Saltpetre	22,500	—	—	India Debt	491,480	—	—
Charges and Profit on Private Trade	120,000	—	—	Bills of Exchange from India and China	702,880	—	—
One Year's Intereſt, at £3. per Cent. per Ann. on £1,207,559. 15s. the Company's Share of the Annuities transferred to the Bank, agreeably to Act of Parliament	36,226	—	—	Bonds granted to the regiſtered Creditors of the Rajah of Tanjore	83,211	—	—
Perſons returned from India	13,000	—	—	Bullion exported	320,000	—	—
Government, for ſundry Claims	200,000	—	—	Charges of Merchandize, including Supra Cargoes Commiſſion, Buildings, Intereſt on Loans, &c..	701,000	—	—
Loyalty Loan	269,112	—	—	Indigo Contractors	7,300	—	—
£.	7,207,410	—	—	Dividends on Stock, and Intereſt on Bonds	720,000	—	—
Balance againſt, on 1ſt March 1799	1,318,937	—	—	Bonds advertiſed to be paid off	18,267	—	—
				Proprietors of Private Trade	182,370	—	—
				Balances of Goods ſold under the Act 34th of Geo. III. Cap. 80.	160,545	—	—
				Buyers of Tea returned	971	—	—
				Warrants paſſed the Court unpaid	48,400	—	—
				Captains whoſe Ship are worn out	50,678	—	—
				Pay to Military Officers on Furlough and retired from Service, agreeably to Regulation of 1796	24,000	—	—
				Bank, for a Loan on Mortgage of Annuities	700,000	—	—
				Bank, for a Loan on Bonds	100,000	—	—
£.	8,526,347	—	—	£.	8,526,347	—	—

A STATEMENT of their BOND DEBT and SIMPLE CONTRACT DEBTS, with the Rates of Intereſt they reſpectively carry, and the Amount of ſuch Intereſt; and the State of the Caſh remaining in their Treaſury, and other Effects appertaining to the Company in Great Britain, and afloat, on the 1ſt Day of March 1798.

To Bonds bearing Intereſt at £5. per Cent. per Annum	£.1,806,763 — —	By what due from Government to the Company	£1,207,560 — —
Bonds not bearing Intereſt	18,267 — —	Caſh, its Balance on 1ſt March 1798 (Morning) including ſeparate Fund £522,378	
Bills of Exchange unpaid from China	550,175 — —	Caſh reſerved to pay off Bonds advertiſed to be paid off 18,267	540,645 — —
Bills of Exchange unpaid from India &c.	371,015 — —	The Amount of Goods ſold not paid for	314,600 — —
India Debt	1,091,925 — —	The Honorable Board of Ordnance for Saltpetre delivered	22,500 — —
Bonds granted to the regiſtered Creditors of the Rajah of Tanjore	92,670 — —	The Value of Goods in England unſold	5,022,433 — —
Cuſtoms on Goods ſold and unſold	739,141 — —	Cargoes of Ships from China afloat, but not arrived	1,511,029 — —
Bank for a Loan on Mortgage of Annuities at £4. per Cent. per Annum	700,000 — —	Cargoes from England not arrived in India and China at the Dates of the ſeveral Quick Stocks	1,477,980 — —
The Bank for a Loan on Bonds at £5. per Cent. per Annum	100,000 — —	Exports paid for, excluſive of Bullion	391,993 — —
The Bank on Account of the Loyalty Loan £5. per Cent. per Anuum	350,000 — —	Silver remaining in the Treaſury paid for	13,083 — —
The Bank for Intereſt on the above Loans	16,500 — —	Impreſs paid Owners of Ships not arrived in England	280,571 — —
Freight and Demorage	316,000 — —	The Value of the Eaſt-India Houſe and Warehouſes	684,484 — —
Supra Cargoes Commiſſion on Goods ſold and unſold	77,000 — —	The Value of Ships, Sloops, and Veſſels, excluſive of thoſe ſtationed Abroad	49,430 — —
Proprietors of Private Trade on all Goods ſold	182,370 — —	What due from Government for Stores and Supplies to His Majeſty's Troops, &c. excluſive of the Expences incurred in the Expedition to Manilla, about	1,000,000 — —
What owing on accouut of Goods ſold under the Act 34th Geo. III. Cap. 80.	160,545 — —	What owing from ſundry Perſons returned from India and in India, to be re-paid in England	74,937 — —
Alms-Houſes at Poplar	76,897 — —	Loyalty Loan ſold ſince the 1ſt March 1798	175,125 — —
Intereſt on Military Fund more than applied	26,932 — —	Loyalty Loan unſold, eſtimated to produce	445,000 — —
Intereſt on Contingent Fund more than applied	6,124 — —	£.	13,211,370 — —
Warrants paſſed the Court unpaid	48,400 — —		
What owing in the Department of the Committee of Shipping (excluſive of Exports)	107,206 — —		
What owing for Exports of former Seaſons	116,320 — —		
What owing for Bonds iſſued to ſeveral Commanders whoſe Ships are worn out	191,585 — —		
What owing for Teas returned by the Buyers and re-ſold	971 — —		
What owing to Contractors of Indigo	7,300 — —		
Intereſt on Bonds	66,094 — —		
Dividends on Stock	64,494 — —		
£.	7,284,694 — —		
Balance in Favour	5,926,676 — —		
£.	13,211,370 — —		

N. B. The above Account was drawn out 21ſt March 1798.

East India Houſe,
the 18th January 1799.

(Errors excepted)

C. CARTWRIGHT,
Accomptant.

An Account of the new or increaſed Salaries, Eſtabliſhments, or Penſions payable in Great Britain, which have been granted or created between the 1ſt March 1797 and the 1ſt March 1798.

£ 60 — —	New Salary for an extra Aſſiſtant in the Maſter-Attendant's Office.
300 — —	- - - - for an additional Auctioneer and Cryer.
190 — —	Increaſed Salaries to ſundry Clerks.
110 — —	- - - to Chief Auctioneer and Cryer.
285 — —	Annuities to ſundry Clerks retired from Service.
316 — —	Penſions to ſundry Clerks and their Families.
200 — —	- - - to a Chaplain on the Madras Eſtabliſhment.
£1,461	

APPENDIX,

An ACCOUNT of the STOCK, per Computation, of the East India Company

D^r

To Bonds bearing Intereſt		£.1,806,763	
Bonds not bearing Intereſt		18,267	
			£.1,825,030
Bills of Exchange unpaid from China		550,175	
Ditto from India, &c.		371,015	
			921,190
Ditto from India, on Account of the Indian Debt			1,091,925
Bonds granted to the regiſtered Creditors of the Rajah of Tanjore			92,670
Cuſtoms on Goods ſold and unſold			739,141
The Bank, for a Loan on Mortgage of the Annuities that may be ſold per Act paſſed in 1788			700,000
Ditto, for a Loan on Bond			100,000
Ditto, on Account of the Loyalty Loan			350,000
Ditto, for Intereſt on the above Loans			16,500
Freight and Demorage			316,000
Supra Cargoes Commiſſion on Goods ſold and unſold			77,000
Proprietors of Private Trade on all Goods ſold			182,370
What owing on Account of Goods ſold under the Act of 34th George III. Caput 80			160,545
Alms-houſes at Poplar			76,897
Intereſt on Military Fund more than applied			26,932
Ditto, on Contingent Ditto			6,124
What owing in the Department of the Committee of Shipping (excluſive of Exports)			107,206
What owing for Exports of former Seaſons			116,320
What owing for Bonds iſſued to Commanders whoſe Ships are worn out			191,585
Warrants paſſed the Court unpaid			48,400
What owing for Teas returned by the Buyers and re-ſold			971
What owing to Contractors for Indigo			7,300
Intereſt on Bonds			66,094
Dividends on Stock			64,494
Balance of Quick Stock againſt the Company at Bengal, made up 31ſt Jan. 1797 — Current Rupees	1,68,20,641		
Add the Sum paid by Lord Clive for conſtituting a Military Fund	5,80,000		
The Sum given by Sujah ul Dowlah in Addition to Ditto	3,48,000		
	9,28,000		
To Intereſt on the above Sums from 29th September 1766 to the 29th September 1769, which forms the Capital of the Contingent Fund, the Intereſt of which is applicable to the Charges of conducting the Military Fund	2,22,720		
		11,50,720	
Cargoes arrived in England included in the Credit of the Quick Stocks		25,54,506	
	Current Rupees	2,05,25,867 a. 2s. 3d.	£.2,309,160
Deduct Bills drawn on England ſince cloſing the Quick Stock on Account of Indian Debt			150,977
			2,158,183
To Balance of Quick Stock againſt the Company at China, 31ſt May 1797, Tales 1,917,188 at 7s. 6d. each			718,945
		£.	10,161,821
		Balance in Favor	5,774,976
		£.	15,936,798

N. B.—The above Account was drawn out 21ſt March 1798.

Memorandum:

Demands have been made on the Company from His Majeſty's Pay Office General for Sums advanced thence on Account of King's Regiments ſerving in India in the laſt Four Years, to the Amount of £200,000. Of this £.100,000 has been paid by the Company, and the Paymaſters General have been requeſted to direct particular Accounts of the whole Expences to be prepared, and forwarded to the Court.

East India Houſe,
18th January 1799.

(Errors excepted)

CHAs CARTWRIGHT, Accomptant.

No. 24.

(exclusive of their Capital Stock) from the 1st March 1797 to the 1st March 1798.

Cr

By what due from Government to the Company			£.1,207,560
Cash, its Balance on the 1st March 1798, including Cash belonging to the separate Fund		£.522,378	
Cash reserved to pay off Bonds advertised to be paid off		18,267	
			540,645
The Amount of Goods sold, not paid for			314,600
The Honorable Board of Ordnance for Saltpetre delivered			22,500
The Value of Goods in England unsold			5,022,433
Cargoes of Ships from China a-float but not arrived			1,511,029
Balance of Quick Stock in favor of the Company at Bombay, 30th April 1797 - Rups	38,77,482		
Deduct Cargoes arrived in England included in the Quick Stock	18,11,666		
Bombay Rupees -	20,65,816 a. 2s. 6d.	£258,227	
Add Bills drawn on England since closing the Quick Stock		800	
			259,027
Balance of Quick Stock in favor of the Company at Madras, 31st Jan. 1797 - Pags	87,64,834		
Deduct Difference between the Tanjore Bonds, agreed to be paid in England, and the Amount issued - Pags	1,52,865		
Amount calculated to be payable to the Nabob's private Creditors, One Payment (¼) only having been hitherto inserted on the Quick Stocks, although the Whole bears Interest from August 1796	20,25,246		
Estimated Amount of Stores in the Arsenal and Magazines, Property belonging to Dead Stock	2,50,000		
Cargoes arrived in England included in the Quick Stocks -	15,26,874		
	39,54,985		
Pagodas -	48,09,849 a. 8s	£1,923,940	
Add Bills drawn on England since closing the Quick Stock		3,330	
			1,927,270
Balance of Quick Stock in favor of the Company at Bencoolen, 30th April 1797 - Dols	390,852		
Deduct a Cargo arrived in England included in the Quick Stock	86,537		
Dollars -	304,315 a. 5s.	£.76,078	
Add Bills drawn on England since closing the Quick Stock		8,805	
			84,883
Balance of last Books at St. Helena made up to the 30th September 1797			54,248
Cargoes from England not arrived in India and China, at the Dates of the several Quick Stocks			1,477,980
Exports paid for, exclusive of Bullion			391,993
Silver remaining in the Treasury paid for			13,083
Impress paid Owners of Ships not arrived in England			280,571
The Value of Ships, Sloops, and Vessels, exclusive of those stationed Abroad			49,430
The Value of the East India House and Warehouses			684,484
What the Company paid for their Dead Stock in India			400,000
What due from Government for Stores and Supplies for His Majesty's Troops, &c. exclusive of the Expences incurred in the Expedition to Manilla, about			1,000,000
What owing from sundry Persons returned from India, and in India, to be repaid in England			74,937
Loyalty Loan, sold since 1st March 1798			175,125
--- Do -- unsold estimated, to produce			445,000
		£.	15,936,798

Memorandum:

In the above Account, the Article of Dead Stock is valued at £.400,000, which includes Buildings and Fortifications, Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, and Stores, and other Articles of Dead Stock, according to Lord Godolphin's Award in the Year 1702, whereas the whole of the Sums of Money expended in Buildings and Fortifications, by the latest Advices from the Company's several Settlements, for the Acquisition and Maintenance of their Possessions, and the nearest estimated Value of other Articles of Dead Stock are as follow:

	Buildings and Fortifications.	Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, and Stores, &c.	TOTAL.
At Bengal	*£.4,682,366	£.503,831	£.5,186,197
Fort St. George and Subordinates	1,685,920	279,382	1,965,302
Bombay and --- Do	1,269,010	337,156	1,606,166
Fort Marlbro' and - Do	148,001	20,641	168,642
Saint Helena	41,447	57,094	98,541
	£.7,826,744	£.1,198,104	£.9,024,848

* This Sum includes several Articles of Dead Stock which cannot be distinguished by the last Accounts from Bengal.

Not any Credit is taken in this Account for the Prime Cost and Charges on Tea sent to America, amounting to £.15,819, for which the Company have not received any Return.

There are Bonds given to sundry Persons by the Chief and Council of Balambangan, to the Amount of £.10,167, and Interest thereon, which are not included in the Debt of this Account, it not being yet determined whether the Company are liable to the Payment of the Whole of those Bonds.

APPENDIX, No. 25.

An ACCOUNT of the Amount of all Goods sold at the East-India Company's Sales, from the 1st March 1797 to the 1st March 1798.

COMPANY's GOODS; viz.			
Teas	£.2,460,868		
Bengal Piece Goods	651,926		
Coast and Surat Goods	459,548		
China Wrought Silks	2,319		
Raw Silk	326,909		
Organzine Silk	25,573		
China Ware	5,043		
Nankeens	19,895		
Pepper	235,118		
Saltpetre	120,191		
Drugs, Indigo, Sugar, &c.	383,071		
Coffee	18,507		
Wheat	9,854		
		£.4,718,822	
PRIVATE TRADE GOODS; viz.			
Teas	£.242,624		
Piece Goods	197,602		
Raw Silk	3,684		
China Ware	1,370		
Nankeens	7,084		
Saltpetre	33,527		
Drugs, Sugar, Indigo, &c.	719,010		
		£.1,204,901	
DUTCH GOODS; viz.			
Teas	£.4,210		
Drugs, Sugar, Indigo, &c.	85,358		
Coffee	40,110		
		£.129,678	
			£.6,053,401

East India House,
the 18th January 1799.

(Errors excepted)

CHA^{s}. CARTWRIGHT,
Accomptant.

N. B. The above Account was drawn out the 21st March 1798.